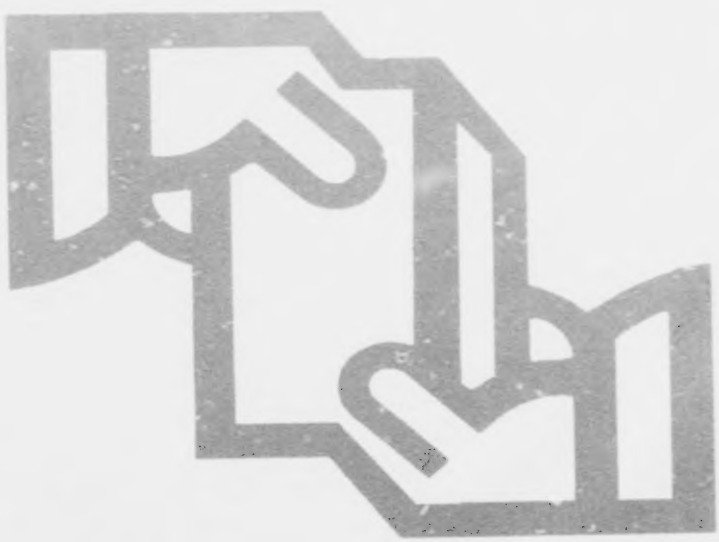
SC 87-A-13

1987 Census of Service Industries

SC87-A-13

GEOGRAPHIC AREA SERIES

Idaho



U.S. Department of Commerce
BUREAU OF THE CENSUS

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If you have any questions concerning the statistics in this report, call (301) 763-7039.

1987
Census of Service Industries

SC87-A-13

GEOGRAPHIC AREA SERIES

Idaho

Issued June 1989

U.S. Department of Commerce
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Michael R. Darby, Under Secretary
for Economic Affairs

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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the—

Census of Retail Trade
Census of Wholesale Trade
Census of Service Industries
Census of Transportation
Census of Manufactures
Census of Mineral Industries
Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures, Current Industrial Reports,* and the *Quarterly Financial Report.* Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics.* More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses.* Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,[1] except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

[1]Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000[2] and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.[2] Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan statistical areas.
6. Each county or county equivalent.[3] [4]
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.[2] [3]

   For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.[2]

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

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[2]According to 1980 Census of Population or subsequent special census.

[3]Those defined as of January 1, 1987.

[4]See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau tc develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
-	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X	X	X							X	X
CMSA's and MSA's in the State												X	X				
PMSA's in the State												X	X				
Area of the State not in any CMSA, PMSA, or MSA														X	X		
Counties in the State									X		X						X
Places in the State									X	X						X	
DATA ITEMS																	
Establishments	X	X			X	X	X	X	X	X	X	X	X	X	X		
Receipts	X				X		X		X	X	X	X		X		X	X
Revenue		X						X					X		X		
Expenses						X											
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X	X		
First quarter payroll	X	X					X	X	X	X	X	X	X	X	X		
Paid employees for pay period including March 12, 1987	X	X			X	X	X	X	X	X	X	X	X	X	X		
1982 to 1987 comparative statistics					X	X											
Receipts per establishment			X														
Revenue per establishment				X													
Expenses per establishment				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee				X													
Annual payroll per employee			X	X													
Employees per establishment			X	X													
Number of individual proprietorships	X								X	X	X	X		X			
Number of partnerships	X								X	X	X	X		X			
Counties ranked by volume of receipts																	X
Places ranked by volume of receipts																X	

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/ Revenue ($1,000)	Payroll ($1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State	X	X								
CMSA, PMSA, MSA	X	X								
County	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X						
State	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X

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Idaho

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Publication Program ..... inside back cover

SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Idaho's 6,239 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling $2.1 billion and payroll of $789 million. After adjusting for differences in the scopes of the 1982 and 1987 Censuses of Service Industries, the 1987 data represent increases of 58.7 percent in receipts and 52.6 percent in payroll over the 5-year period.

For establishments with payroll, receipts of offices and clinics of medical doctors totaled $278 million. Other leading service kinds of business in 1987 were legal services with receipts of $146 million; management and public relations services with $142 million; and hotels and motels with $126 million.

Receipts per establishment averaged $331 thousand in 1987. Hospitals averaged $7.4 million per establishment; linen supply services, $1.9 million; help supply services, $940 thousand; and truck rental and leasing services, $922 thousand.

Receipts per employee averaged $43 thousand in 1987. Computer rental and leasing services had receipts per employee of $78 thousand, which contrasts sharply with the $11 thousand per employee average for child day care services.

There were 47,621 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Hotels and motels had 4,848 employees; offices and clinics of medical doctors, 4,230 employees; and nursing and personal care facilities, 2,962 employees.

Ada County accounted for the largest percent of the total service industries receipts among all counties in the State, with 27.4 percent. Idaho Falls had the largest receipts among all places in the State, with 26.0 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Idaho's 727 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling $594 million and payroll of $265 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 38.0, and the percent increase in payroll was 30.3.

Revenue of hospitals totaled $406 million. Other leading classifications were civic, social, and fraternal associations with revenue of $22 million, and nursing and personal care facilities with $15 million.

There were 17,641 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 10,499 employees; civic, social, and fraternal associations, 1,047 employees; and job training and vocational rehabilitation services, 1,011 employees.

Figure 1. **State Map**

IDAHO - Metropolitan Statistical Area, Counties, and Selected Places

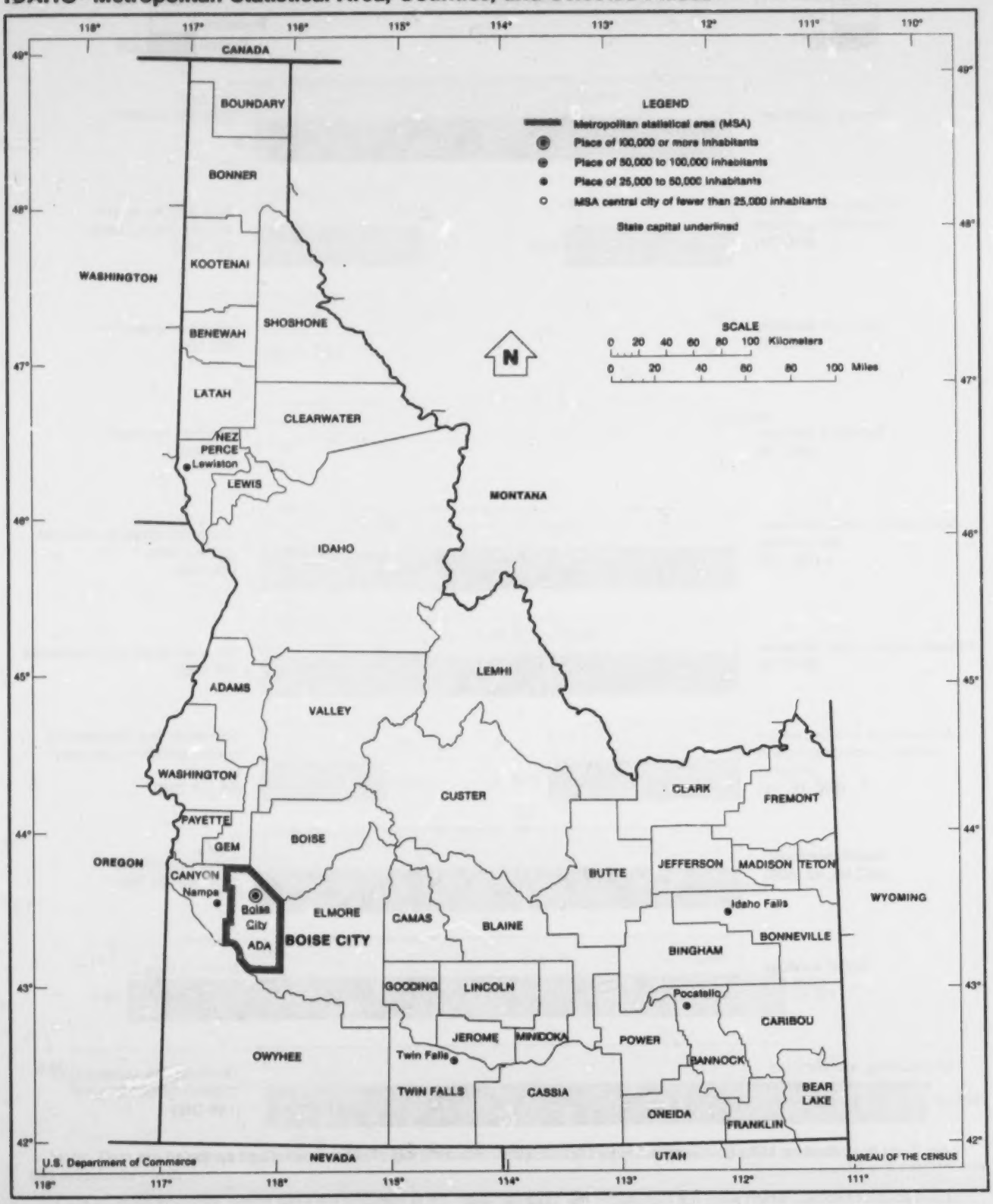
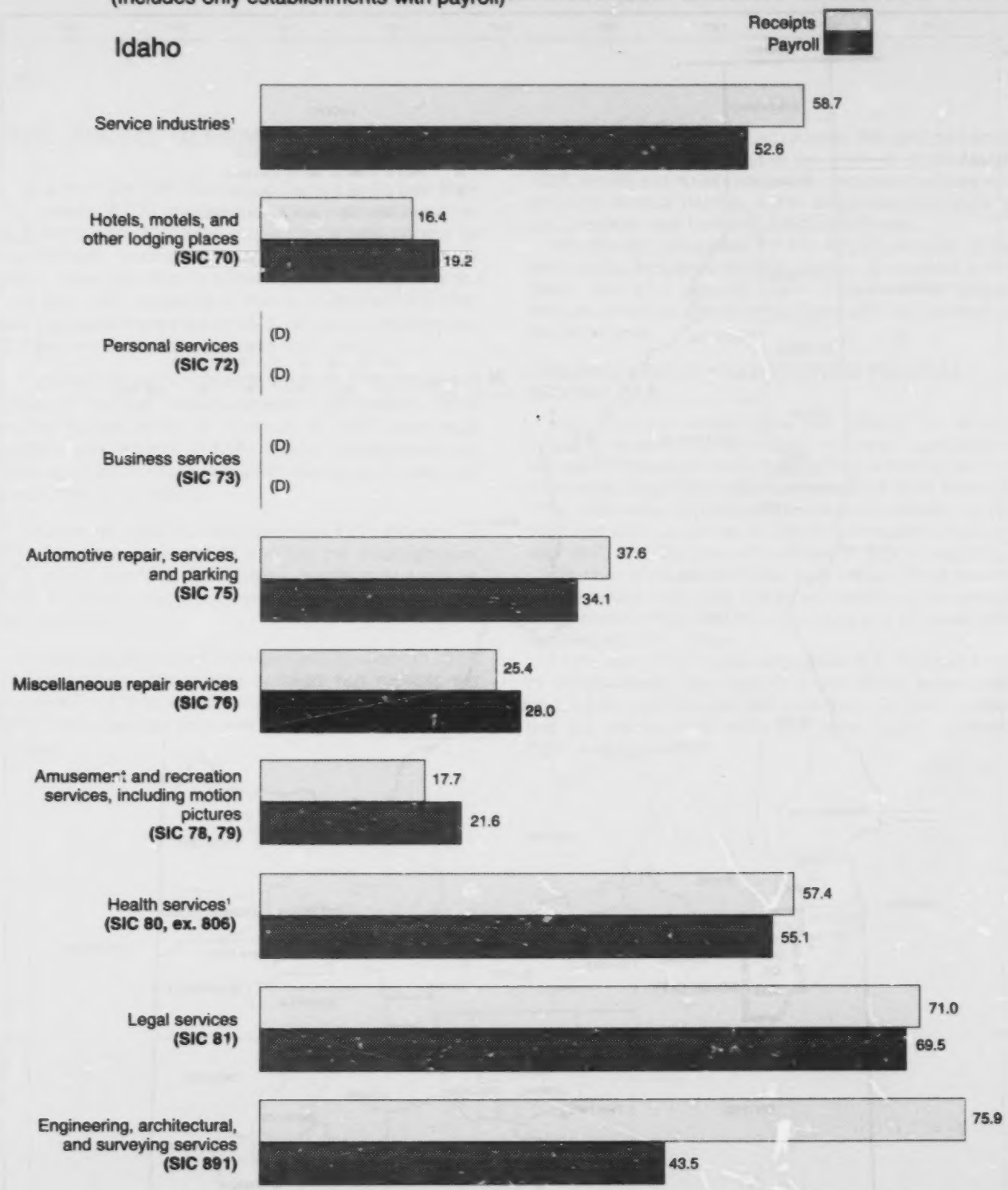


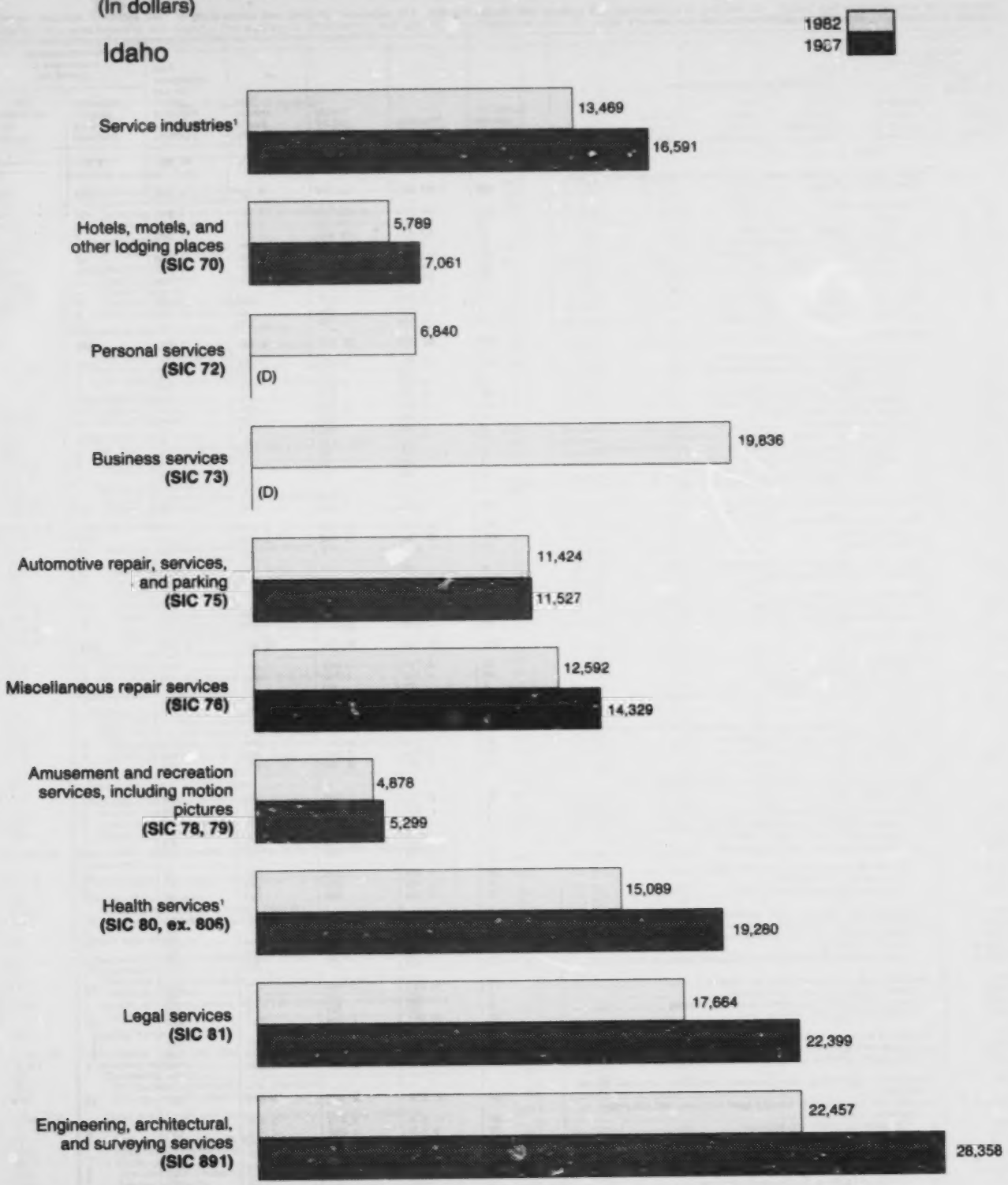
Figure 2. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987**
(Includes only establishments with payroll)



Note: Data are based on 1972 Standard Industrial Classification. For meaning of abbreviations and symbols, see introductory text.

[1]Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. **Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982**
(In dollars)



Note: Data are based on 1972 Standard Industrial Classification. For meaning of abbreviations and symbols, see introductory text.

[1]Data exclude hospitals, which were not included in the 1982 Census.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	Total	**6 239**	**2 063 924**	**789 467**	**189 616**	**47 821**	**2 911**	**651**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**303**	**131 562**	**35 277**	**8 137**	**4 996**	**123**	**53**
7011	Hotels and motels	256	126 289	33 941	7 897	4 848	106	46
7011 pt.	Hotels	74	82 908	27 799	5 702	3 052	23	13
7011 pt.	Hotels, 25 guestrooms or more	49	80 691	23 432	5 614	2 962	8	6
7011 pt.	Hotels, less than 25 guestrooms	25	2 217	367	88	90	15	7
7011 pt.	Motels, motor hotels, and tourist courts	182	43 381	10 142	2 195	1 796	83	33
7011 pt.	Motels, tourist courts	162	28 353	5 982	1 197	1 052	80	28
7011 pt.	Motor hotels	20	15 028	4 160	998	744	3	5
702, 3	Other lodging places	47	5 273	1 336	240	148	17	7
702	Rooming and boarding houses	8	829	184	42	28	4	1
703	Camps and recreational vehicle parks	39	4 444	1 152	198	120	13	6
72	**Personal services**	**696**	**80 016**	**26 574**	**6 435**	**3 231**	**434**	**61**
721	Laundry, cleaning, and garment services	141	26 695	8 865	2 166	1 021	85	10
7211	Power laundries, family and commercial*	4	425	163	39	24	3	-
7213	Linen supply*	5	9 581	3 238	808	233	1	-
7215	Coin-operated laundries and drycleaning	37	3 552	878	213	182	27	4
7216	Drycleaning plants, except rug cleaning*	55	7 650	2 588	685	347	33	2
7217	Carpet and upholstery cleaning	26	2 490	887	202	164	15	3
7218	Industrial launderers*	3	2 399	940	178	61	-	-
7212, 9	Other laundry, cleaning, and garment services*	11	598	171	41	30	6	1
7212	Garment pressing, and agents for laundries and drycleaners	8	438	90	23	15	3	1
7219	Laundry and garment services, n.e.c.*	3	160	81	18	15	3	-
7219 pt.	Diaper and other laundry services, n.e.c.*	3	160	81	18	15	3	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	47	6 015	1 449	295	186	24	2
723, 4	Beauty and barber shops	363	24 113	10 404	2 450	1 374	275	27
723	Beauty shops	339	23 182	10 032	2 362	1 336	255	25
724	Barber shops	24	931	372	88	38	20	2
725	Shoe repair shops and shoeshine parlors	4	166	51	13	5	3	1
726	Funeral service and crematories	84	17 231	4 192	987	252	12	4
729	Miscellaneous personal services	77	5 706	1 613	524	393	35	17
7291	Tax return preparation services	31	2 188	738	291	245	18	7
7299	Miscellaneous personal services, n.e.c.	46	3 608	875	233	148	17	10
73	**Business services**	**664**	**163 240**	**76 548**	**18 957**	**8 742**	**272**	**48**
731	Advertising	43	9 767	3 663	923	264	5	4
7311	Advertising agencies	26	4 112	1 769	425	97	5	2
7312	Outdoor advertising services	3	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	11	(D)	(D)	(D)	(D)	-	2
7319	Advertising, n.e.c.	3	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	47	11 519	4 384	985	374	8	2
7322	Adjustment and collection services	35	5 782	2 261	522	189	8	2
7323	Credit reporting services	12	5 737	2 123	463	185	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	62	9 717	2 857	638	248	28	7
7331	Direct mail advertising services	5	988	295	87	34	3	-
7334	Photocopying and duplicating services	11	1 658	476	99	42	2	3
7334 pt.	Blueprinting and photocopying services	10	(D)	(D)	(D)	(D)	2	3
7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	-	-
7338	Secretarial and court reporting services	18	2 759	698	151	88	11	3
7335, 6	Commercial photography, art, and graphics	28	4 312	1 388	301	84	12	1
7335	Commercial photography	11	2 149	628	119	41	6	-
7336	Commercial art and graphic design	17	2 163	760	182	43	6	1
734	Services to dwellings and other buildings	143	22 012	11 217	2 595	2 336	97	10
7342	Disinfecting and pest control services	10	1 542	629	131	47	4	-
7349	Building cleaning and maintenance services, n.e.c.	133	20 470	10 588	2 464	2 289	93	10
7349 pt.	Window cleaning	1	(D)	(D)	(D)	(D)	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	132	(D)	(D)	(D)	(D)	93	10
735	Miscellaneous equipment rental and leasing	71	14 257	3 194	700	249	32	12
7352	Medical equipment rental and leasing	2	(D)	(D)	(D)	(D)	-	2
7353	Heavy construction equipment rental and leasing	8	(D)	(D)	(D)	(D)	2	2
7359	Equipment rental and leasing, n.e.c.	61	10 981	2 509	557	220	30	8
736	Personnel supply services	35	17 695	13 050	2 167	1 051	14	-
7361	Employment agencies	18	1 717	727	176	155	10	-
7363	Help supply services	17	15 978	12 323	1 991	896	4	-
737	Computer programming, data processing, and other computer related services	84	30 580	14 305	3 615	502	15	5
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	46	17 578	9 413	2 406	288	9	5
7371	Computer programming services	30	9 899	6 259	1 679	168	8	2
7372	Prepackaged software	11	5 163	2 495	586	77	1	2
7373	Computer integrated systems design	5	2 816	659	181	43	-	1
7374, 5, 6	Data processing services	18	9 402	3 811	910	159	2	-
7374, 5	Computer processing, information retrieval	17	(D)	(D)	(D)	(D)	2	-
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	20	3 300	1 081	299	55	4	-
7377	Computer rental and leasing	3	699	175	73	9	-	-
7378	Computer maintenance and repair	9	851	274	76	14	2	-
7379	Computer related services, n.e.c.	8	1 750	832	150	32	2	-

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
73	**Business services**—Con.							
738	Miscellaneous business services	179	47 693	23 878	5 334	1 718	73	8
7381, 2	Detective agencies and protective services	78	21 778	15 346	3 541	1 041	10	-
7381	Detective, guard, and armored car services	34	20 250	14 775	3 406	1 014	10	-
7382	Security systems services	4	1 528	571	135	27	-	-
7383	News syndicates	3	(D)	(D)	(D)	(D)	1	-
7384	Photofinishing laboratories*	26	(D)	(D)	(D)	(D)	13	1
7389	Business services, n.e.c.	112	21 079	7 201	1 484	562	49	7
7389 pt.	Sign painting shops	6	856	343	85	24	2	-
7389 pt.	Interior designing	4	397	41	7	4	4	-
7389 pt.	Telephone answering services	14	1 487	741	192	95	6	-
7389 pt.	Other business services	88	18 339	6 076	1 200	439	37	7
75	**Automotive repair, services, and parking**	**638**	**132 842**	**29 520**	**6 870**	**2 561**	**384**	**54**
751	Automotive rental and leasing, without drivers	55	27 896	4 365	976	404	5	3
7513	Truck rental and leasing, without drivers	16	14 757	2 476	517	185	-	3
7514, 5	Passenger car rental and leasing, without drivers	38	(D)	(D)	(D)	(D)	3	-
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	8	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	8	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	-	-	-	-	-	-	-
753	Automotive repair shops	515	92 837	21 722	4 918	1 692	324	41
7532	Top, body, and upholstery repair shops and paint shops	136	25 659	6 967	1 680	515	84	12
7532 pt.	Top and body repair shops	129	24 198	6 618	1 589	492	82	11
7532 pt.	Paint shops	7	1 461	369	91	23	2	1
7538	General automotive repair shops	243	37 599	8 005	1 770	687	173	18
7538 pt.	General automotive repair shops, except diesel	226	32 948	7 125	1 557	626	163	18
7538 pt.	Diesel repair shops	17	4 651	880	213	61	10	-
7533, 4, 6, 7, 9	Other automotive repair shops	136	29 579	6 730	1 469	490	67	11
7533	Automotive exhaust system repair shops	20	4 144	844	174	74	11	-
7534	Tire retreading and repair shops	16	7 523	1 043	229	68	3	2
7536	Automotive glass replacement shops	23	5 438	1 405	304	93	11	1
7537	Automotive transmission repair shops	24	5 128	1 468	304	102	10	2
7539	Automotive repair shops, n.e.c.	53	7 346	1 970	458	153	32	6
7539 pt.	Radiator repair	17	1 525	341	68	29	12	2
7539 pt.	Brake, front end, and wheel alignment	17	2 724	573	133	49	10	3
7539 pt.	Automotive electrical and fuel system services	12	2 542	889	214	56	5	1
7539 pt.	Other automotive repair shops, n.e.c.	7	555	167	43	19	5	-
754	Automotive services, except repair	60	(D)	(D)	(D)	(D)	34	10
7542	Carwashes	36	5 180	1 720	393	267	25	6
7549	Automotive services, except repair and carwashes	24	(D)	(D)	(D)	(D)	9	4
76	**Miscellaneous repair services**	**293**	**47 495**	**12 796**	**2 768**	**883**	**183**	**20**
762	Electrical repair shops	77	14 582	4 122	993	283	31	5
7622	Radio and television repair shops	29	5 424	1 700	389	116	12	2
7623, 9	Other electrical and electronic repair shops	48	9 158	2 422	604	167	19	3
7623	Refrigeration and air-conditioning service and repair shops	14	3 883	1 116	271	83	3	-
7629	Electrical and electronic repair shops, n.e.c.	34	5 275	1 306	333	104	16	3
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	33	(D)	(D)	(D)	(D)	27	2
769	Miscellaneous repair shops and related services	181	30 441	8 057	1 642	541	104	13
7692	Welding repair	33	4 990	1 376	273	103	22	3
7694	Armature rewinding shops	23	6 572	2 027	424	107	7	3
7699	Repair shops and related services, n.e.c.	125	18 879	4 654	945	331	75	7
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**482**	**77 510**	**18 705**	**4 494**	**3 559**	**153**	**51**
781, 2	Motion picture production, distribution, and services	12	1 219	358	97	30	3	1
783	Motion picture theaters	65	14 863	2 329	518	521	10	-
7832	Motion picture theaters, except drive-in	54	14 227	2 166	503	504	9	-
7833	Drive-in motion picture theaters	11	636	163	15	17	1	-
784	Video tape rental	55	7 699	1 371	323	220	19	13
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	456	153	43	25	2	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	456	153	43	25	2	1
793	Bowling centers	47	10 284	2 792	788	502	19	4
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	280	42 989	11 702	2 725	2 261	100	32
794	Commercial sports	10	1 627	521	101	59	1	1
7941	Professional sports clubs and promoters	4	993	405	75	30	-	1
7948	Racing, including track operation	6	634	116	26	29	1	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	270	41 362	11 181	2 624	2 202	99	31
791	Dance studios, schools, and halls	13	(D)	(D)	(D)	(D)	8	3
7991	Physical fitness facilities	47	7 381	2 160	567	498	13	12
7992	Public golf courses	23	4 792	1 279	174	152	10	2
7993	Coin-operated amusement devices	20	3 765	756	186	81	4	1
7996	Amusement parks	1	(D)	(D)	(D)	(D)	-	1
7997	Membership sports and recreation clubs	27	5 337	1 596	282	257	10	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	139	18 612	5 035	1 309	1 118	54	11
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	2	-
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	(D)	-	-
7999 pt.	Billiard and pool establishments	7	(D)	(D)	(D)	(D)	2	1
7999 pt., 84	Other recreation and amusements, including museums	129	16 257	4 502	1 222	1 032	50	10

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
80	**Health services**	**1 619**	**574 596**	**240 427**	**59 022**	**12 728**	**741**	**119**
801	Offices and clinics of doctors of medicine	712	277 661	132 134	33 394	4 230	232	50
801 pt.	Offices of doctors of medicine	696	271 229	130 322	32 949	4 079	231	46
801 pt.	Clinics of doctors of medicine	16	6 432	1 812	445	151	1	4
802	Offices and clinics of dentists	446	96 066	31 653	7 695	2 184	296	7
802 pt.	Offices of dentists	443	95 511	31 355	7 633	2 173	294	7
802 pt.	Clinics of dentists	3	555	298	62	11	2	-
803	Offices and clinics of doctors of osteopathy	13	2 962	1 487	411	58	6	2
804	Offices and clinics of other health practitioners	247	38 440	8 645	2 060	769	168	19
8041	Offices and clinics of chiropractors	96	15 432	3 178	775	309	78	2
8042	Offices and clinics of optometrists	94	16 186	3 213	796	293	56	13
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	57	8 822	2 254	489	187	32	4
8043	Offices and clinics of podiatrists	17	2 696	724	142	51	11	1
8049	Offices and clinics of health practitioners, n.e.c.	40	4 126	1 530	347	116	21	3
805	Nursing and personal care facilities	86	55 289	27 655	5 748	2 962	5	18
8051	Skilled nursing care facilities	43	45 863	23 413	5 105	2 577	2	11
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	23	9 626	4 242	643	385	3	7
8052	Intermediate care facilities	14	3 935	1 868	367	174	2	4
8059	Nursing and personal care facilities, n.e.c.	9	5 691	2 374	276	211	1	3
806	Hospitals	9	66 561	26 115	6 498	1 612	-	-
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	6	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	126	37 617	12 738	3 218	913	36	23
807	Medical and dental laboratories	64	20 970	7 093	1 866	423	18	14
8071	Medical laboratories	28	15 274	4 852	1 336	281	-	11
8072	Dental laboratories	36	5 696	2 241	530	142	18	3
808	Home health care services	19	3 603	1 474	317	208	5	1
809	Miscellaneous health and allied services, n.e.c.	43	13 044	4 171	1 033	282	13	8
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	29	8 896	2 828	701	177	11	6
8099	Health and allied services, n.e.c.	14	4 148	1 343	332	105	2	2
81	**Legal services**	**508**	**145 504**	**51 406**	**12 421**	**2 295**	**222**	**130**
823, 4, 9	**Selected educational services**	**26**	**4 237**	**1 554**	**384**	**133**	**11**	**1**
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	8	(D)	(D)	(D)	(D)	4	-
829	Schools and educational services, n.e.c.	18	(D)	(D)	(D)	(D)	7	1
83	**Social services**	**249**	**26 177**	**10 028**	**2 248**	**1 470**	**184**	**23**
835	Child day care services	139	7 719	3 236	734	677	102	12
832, 3, 6, 9	Other social services	110	18 458	6 792	1 514	793	82	11
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**731**	**676 478**	**285 246**	**69 801**	**8 917**	**255**	**86**
871	Engineering, architectural, and surveying services	232	138 444	52 008	12 557	1 834	72	19
8711	Engineering services	137	117 185	44 949	10 993	1 492	27	7
8712	Architectural services	60	16 436	5 204	1 178	242	26	9
8713	Surveying services	35	4 823	1 855	386	100	19	3
872	Accounting, auditing, and bookkeeping services	322	(D)	(D)	(D)	(D)	139	61
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	33	(D)	(D)	(D)	(D)	4	-
8731	Commercial physical and biological research	9	(D)	(D)	(D)	(D)	1	-
8732	Commercial economic, sociological, and educational research	7	(D)	(D)	(D)	(D)	2	-
8734	Testing laboratories	17	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services	144	141 884	54 780	12 957	1 881	40	6
8741	Management services	51	(D)	(D)	(D)	(D)	15	2
8742	Management consulting services	71	(D)	(D)	(D)	(D)	20	3
8743	Public relations services	6	(D)	(D)	(D)	(D)	2	-
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c.	15	(D)	(D)	(D)	(D)	3	1
89	**Services, n.e.c.**	**50**	**4 267**	**1 386**	**299**	**96**	**9**	**5**

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**727**	**593 934**	**285 030**	**65 216**	**17 841**
7032, 704	**Camps and membership lodging**	**25**	**(D)**	**(D)**	**(D)**	**(D)**
7032	Sporting and recreational camps	10	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	15	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**43**	**13 305**	**4 656**	**914**	**509**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	243	106	32	34
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	(D)
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	23	10 614	3 702	675	354
7991 pt.	Membership gymnasiums and athletic clubs	-	-	-	-	-
7997	Membership sports and recreation clubs	23	10 614	3 702	675	354
7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
84	Museums, art galleries, and botanical and zoological gardens	12	1 294	386	83	61
8412	Museums and art galleries	10	(D)	(D)	(D)	(D)
8412 pt.	Commercial museums and art galleries	2	(D)	(D)	(D)	(D)
8412 pt.	Noncommercial museums and art galleries	8	1 049	307	72	26
8422	Arboreta and botanical or zoological gardens	2	(D)	(D)	(D)	(D)
8422 pt.	Commercial arboreta and botanical or zoological gardens	-	-	-	-	-
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	2	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**89**	**433 223**	**194 258**	**48 307**	**11 696**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	13	8 434	1 732	450	132
8011 pt.	Clinics of doctors of medicine	12	(D)	(D)	(D)	(D)
8021 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	16	14 795	7 887	1 837	898
8051	Skilled nursing care facilities	6	(D)	(D)	(D)	(D)
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	10	(D)	(D)	(D)	(D)
8052	Intermediate care facilities	9	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Hospitals	46	405 572	182 213	45 455	10 499
8062	General medical and surgical hospitals	44	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808, 9	Other health services	14	6 422	2 426	565	167
808	Home health care services	2	(D)	(D)	(D)	(D)
809	Miscellaneous health and allied services, n.e.c.	12	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	9	5 230	2 115	520	149
8099	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**
823	Libraries	4	(D)	(D)	(D)	(D)
824	Vocational schools	1	(D)	(D)	(D)	(D)
8243	Data processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	1	(D)	(D)	(D)	(D)
8249 pt.	Correspondence schools	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	**Social services**	**251**	**54 348**	**21 997**	**5 322**	**3 022**
835	Child day care services	34	3 112	1 870	510	316
832, 3, 6, 9	Other social services	217	51 236	20 127	4 812	2 706
832	Individual and family social services	110	12 643	5 403	1 285	742
833	Job training and vocational rehabilitation services	23	9 869	4 781	1 118	1 011
836	Residential care	27	10 310	5 240	1 260	501
839	Social services, n.e.c.	57	18 414	4 723	1 149	452
861, 2, 4, 9	**Selected membership organizations**	**290**	**45 099**	**18 180**	**3 951**	**1 508**
861	Business associations	75	11 115	4 566	1 143	236
864	Civic, social, and fraternal associations	157	22 112	7 750	1 857	1 047
862, 9	Other membership organizations	58	11 872	3 844	951	225
862	Professional membership organizations	23	5 510	1 815	451	91
869	Membership organizations, n.e.c.	35	6 362	2 029	500	134
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**9**	**(D)**	**(D)**	**(D)**	**(D)**
873	Research, development, and testing services	7	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research	5	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	-	-	-	-	-
8733	Noncommercial research organizations	1	(D)	(D)	(D)	(D)
8734	Testing laboratories	1	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)
8741	Management services	2	(D)	(D)	(D)	(D)
8742	Management consulting services	-	-	-	-	-
8743	Public relations services	-	-	-	-	-
8748	Business consulting services, n.e.c.	-	-	-	-	-

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**330 810**	**43 341**	**16 878**	**8**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**434 198**	**26 333**	**7 061**	**16**
7011	Hotels and motels	493 318	26 050	7 001	19
7011 pt.	Hotels	1 120 378	27 165	7 798	41
7011 pt.	Hotels, 25 guestrooms or more	1 646 755	27 242	7 911	60
7011 pt.	Hotels, less than 25 guestrooms	88 680	24 633	4 078	4
7011 pt.	Motels, motor hotels, and tourist courts	238 357	24 154	5 847	10
7011 pt.	Motels, tourist courts	175 019	26 952	5 686	6
7011 pt.	Motor hotels	751 400	20 199	5 591	37
702, 3	Other lodging places	112 191	35 628	9 027	3
702	Rooming and boarding houses	103 625	29 607	6 571	4
703	Camps and recreational vehicle parks	113 949	37 033	9 600	3
72	**Personal services**	**114 988**	**24 765**	**8 225**	**5**
721	Laundry, cleaning, and garment services	189 326	26 148	8 683	7
7211	Power laundries, family and commercial*	106 250	17 708	6 792	6
7213	Linen supply*	1 916 200	41 120	13 897	47
7215	Coin-operated laundries and drycleaning	96 000	21 926	5 420	4
7216	Drycleaning plants, except rug cleaning*	139 091	22 046	7 458	6
7217	Carpet and upholstery cleaning	95 789	15 183	5 409	6
7218	Industrial launderers*	799 667	39 328	15 410	20
7212, 9	Other laundry, cleaning, and garment services*	54 364	19 933	5 700	3
7212	Garment pressing, and agents for laundries and drycleaners	54 750	29 200	6 000	2
7219	Laundry and garment services, n.e.c.*	53 333	10 667	5 400	5
7219 pt.	Diaper and other laundry services, n.e.c.*	53 333	10 667	5 400	5
7219 pt.	Seamstresses and dressmaking services	-	-	-	-
722	Photographic studios, portrait	127 979	32 339	7 790	4
723, 4	Beauty and barber shops	66 427	17 549	7 572	4
723	Beauty shops	69 383	17 352	7 509	4
724	Barber shops	38 792	24 500	9 789	2
725	Shoe repair shops and shoeshine parlors	41 500	33 200	10 200	1
726	Funeral service and crematories	269 234	68 377	16 835	4
729	Miscellaneous personal services	75 273	14 748	4 104	5
7291	Tax return preparation services	70 581	8 931	3 012	8
7299	Miscellaneous personal services, n.e.c.	78 435	24 378	5 912	3
73	**Business services**	**245 843**	**24 212**	**11 354**	**10**
731	Advertising	227 140	36 996	13 875	6
7311	Advertising agencies	158 154	42 392	18 237	4
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c.	(D)	(D)	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	245 085	30 799	11 722	8
7322	Adjustment and collection services	165 200	30 593	11 963	5
7323	Credit reporting services	478 083	31 011	11 476	15
733	Mailing, reproduction, commercial art and photography, and stenographic services	156 726	39 181	11 520	4
7331	Direct mail advertising services	197 600	29 059	8 676	7
7334	Photocopying and duplicating services	150 727	39 476	11 333	4
7334 pt.	Blueprinting and photocopying services	(D)	(D)	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)	(D)	(D)
7338	Secretarial and court reporting services	153 276	31 352	7 932	5
7335, 6	Commercial photography, art, and graphics	154 000	51 303	16 524	3
7335	Commercial photography	195 364	52 415	15 317	4
7336	Commercial art and graphic design	127 235	50 302	17 674	3
734	Services to dwellings and other buildings	153 930	9 423	4 802	16
7342	Disinfecting and pest control services	154 200	32 609	13 383	5
7349	Building cleaning and maintenance services, n.e.c.	153 910	8 943	4 626	17
7349 pt.	Window cleaning	(D)	(D)	(D)	(D)
7349 pt.	Other building cleaning and maintenance services, n.e.c.	(D)	(D)	(D)	(D)
735	Miscellaneous equipment rental and leasing	200 803	57 257	12 827	4
7352	Medical equipment rental and leasing	(D)	(D)	(D)	(D)
7353	Heavy construction equipment rental and leasing	(D)	(D)	(D)	(D)
7359	Equipment rental and leasing, n.e.c.	180 016	49 914	11 405	4
736	Personnel supply services	505 571	16 836	12 417	30
7361	Employment agencies	95 389	11 077	4 690	9
7363	Help supply services	939 882	17 833	13 753	53
737	Computer programming, data processing, and other computer related services	364 048	60 916	28 496	6
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	388 652	62 076	32 684	6
7371	Computer programming services	329 967	58 923	37 256	6
7372	Prepackaged software	489 364	67 052	32 403	7
7373	Computer integrated systems design	563 200	65 458	15 328	9
7374, 5, 6	Data processing services	522 333	59 132	23 969	9
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	165 000	60 000	19 655	3
7377	Computer rental and leasing	233 000	77 667	19 444	3
7378	Computer maintenance and repair	94 556	60 786	19 571	2
7379	Computer related services, n.e.c.	218 750	54 688	19 750	4

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
73	**Business services**—Con.				
738	Miscellaneous business services	266 441	27 761	13 899	10
7381, 2	Detective agencies and protective services	573 053	20 918	14 742	27
7381	Detective, guard, and armored car services	595 588	19 970	14 571	30
7382	Security systems services	381 500	56 519	21 148	7
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories[2]	(D)	(D)	(D)	(D)
7389	Business services, n.e.c.	188 205	37 507	12 813	5
7389 pt.	Sign painting shops	142 667	35 667	14 292	4
7389 pt.	Interior designing	99 250	99 250	10 250	1
7389 pt.	Telephone answering services	106 214	15 653	7 800	7
7389 pt.	Other business services	208 398	41 774	13 841	5
75	**Automotive repair, services, and parking**	**208 216**	**51 871**	**11 527**	**4**
751	Automotive rental and leasing, without drivers	507 200	69 050	10 804	7
7513	Truck rental and leasing, without drivers	922 313	79 788	13 384	12
7514, 5	Passenger car rental and leasing, without drivers	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental	(D)	(D)	(D)	(D)
752	Automobile parking	(D)	(D)	(D)	(D)
752 pt.	Parking lots	-	-	-	-
752 pt.	Parking structures	180 266	54 868	12 838	3
753	Automotive repair shops	188 669	49 823	13 567	4
7532	Top, body, and upholstery repair shops and paint shops	187 581	49 183	13 451	4
7532 pt.	Top and body repair shops	208 714	63 522	16 043	3
7532 pt.	Paint shops	154 728	54 729	11 652	3
7538	General automotive repair shops	145 788	52 633	11 382	3
7538 pt.	General automotive repair shops, except diesel	273 568	76 246	14 426	4
7538 pt.	Diesel repair shops	217 493	60 365	13 735	4
7533, 4, 6, 7, 9	Other automotive repair shops	207 200	56 000	11 405	4
7533	Automotive exhaust system repair shops	470 188	110 632	15 338	4
7534	Tire retreading and repair shops	236 435	58 473	15 108	4
7536	Automotive glass replacement shops	213 667	50 275	14 392	4
7537	Automotive transmission repair shops	138 604	48 013	12 876	3
7539	Automotive repair shops, n.e.c.	89 706	52 586	11 759	2
7539 pt.	Radiator repair	160 235	55 592	11 694	3
7539 pt.	Brake, front end, and wheel alignment	211 833	45 393	15 875	5
7539 pt.	Automotive electrical and fuel system services	79 266	29 211	8 789	3
7539 pt.	Other automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
754	Automotive services, except repair	143 889	19 401	6 442	7
7542	Carwashes	(D)	(D)	(D)	(D)
7549	Automotive services, except repair and carwashes	**182 099**	**53 186**	**14 329**	**3**
76	**Miscellaneous repair services**	189 377	51 527	14 565	4
762	Electrical repair shops	187 034	46 759	14 655	4
7622	Radio and television repair shops	190 792	54 838	14 503	3
7623, 9	Other electrical and electronic repair shops	277 357	61 635	17 714	5
7623	Refrigeration and air-conditioning service and repair shops	155 147	50 721	12 558	3
7629	Electrical and electronic repair shops, n.e.c.	(D)	(D)	(D)	(D)
763	Watch, clock, and jewelry repair	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair	168 182	56 268	14 893	3
769	Miscellaneous repair shops and related services	151 212	48 447	13 359	3
7692	Welding repair	285 739	61 421	18 944	5
7694	Armature rewinding shops	151 032	57 036	14 060	3
7699	Repair shops and related services, n.e.c.	**187 771**	**21 779**	**5 256**	**8**
78, 79, 84	**Amusement and recreation services including motion pictures and museums**	101 583	40 633	11 933	3
781, 2	Motion picture production, distribution, and services	228 662	28 528	4 470	8
783	Motion picture theaters	263 463	28 228	4 298	9
7832	Motion picture theaters, except drive-in	57 818	37 412	9 588	2
7833	Drive-in motion picture theaters	139 982	34 995	6 232	4
784	Video tape rental	152 000	18 240	6 120	8
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	152 000	18 240	6 120	8
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	218 809	20 486	5 562	11
793	Bowling centers	153 532	19 013	5 176	8
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	162 700	27 576	8 831	6
794	Commercial sports	248 250	33 100	13 500	8
7941	Professional sports clubs and promoters	105 667	21 862	4 000	5
7948	Racing, including track operation	153 193	18 784	5 078	8
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	(D)	(D)	(D)	(D)
791	Dance studios, schools, and halls	157 043	14 821	4 337	11
7991	Physical fitness facilities	208 348	31 526	8 414	7
7992	Public golf courses	188 250	46 481	9 333	4
7993	Coin-operated amusement devices	(D)	(D)	(D)	(D)
7996	Amusement parks	197 667	20 767	6 210	10
7997	Membership sports and recreation clubs	133 899	16 648	4 504	8
7999, 84	Amusement and recreation services, including museums, n.e.c.	(D)	(D)	(D)	(D)
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt.	Billiard and pool establishments	126 023	15 753	4 362	8
7999 pt., 84	Other recreation and amusements, including museums				

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
80	**Health services**	**354 908**	**45 144**	**18 890**	**8**
801	Offices and clinics of doctors of medicine	389 973	65 841	31 237	6
801 pt.	Offices of doctors of medicine	389 697	66 494	31 949	6
801 pt.	Clinics of doctors of medicine	402 000	42 596	12 000	9
802	Offices and clinics of dentists	215 395	43 986	14 493	5
802 pt.	Offices of dentists	215 800	43 954	14 429	5
802 pt.	Clinics of dentists	185 000	50 455	27 091	4
803	Offices and clinics of doctors of osteopathy	227 846	51 069	25 638	4
804	Offices and clinics of other health practitioners	155 628	49 987	11 242	3
8041	Offices and clinics of chiropractors	160 750	49 942	10 285	3
8042	Offices and clinics of optometrists	172 191	55 242	10 966	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	119 684	40 850	13 497	3
8043	Offices and clinics of podiatrists	158 588	52 863	14 196	3
8049	Offices and clinics of health practitioners, n.e.c.	103 150	35 569	13 190	3
805	Nursing and personal care facilities	637 712	18 666	9 337	45
8051	Skilled nursing care facilities	1 061 930	17 719	9 085	60
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	418 522	25 003	11 018	17
8052	Intermediate care facilities	261 071	22 615	10 736	12
8059	Nursing and personal care facilities, n.e.c.	632 333	26 972	11 251	23
806	Hospitals	7 395 667	41 291	16 200	179
8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-
807, 8, 9	Other health services	298 548	41 202	13 952	7
807	Medical and dental laboratories	327 656	49 574	16 768	7
8071	Medical laboratories	545 500	54 356	17 267	10
8072	Dental laboratories	158 222	40 113	15 782	4
808	Home health care services	189 632	17 322	7 087	11
809	Miscellaneous health and allied services, n.e.c.	303 349	46 255	14 791	7
8092	Kidney dialysis centers	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	306 759	50 260	15 977	6
8099	Health and allied services, n.e.c.	296 266	39 505	12 790	8
81	**Legal services**	**266 425**	**63 400**	**22 399**	**5**
823, 4, 9	**Selected educational services**	**162 962**	**31 857**	**11 684**	**5**
823	Libraries	-	-	-	-
824	Vocational schools	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	(D)	(D)	(D)	(D)
83	**Social services**	**105 129**	**17 807**	**6 822**	**6**
835	Child day care services	55 592	11 402	4 780	5
832, 3, 6, 9	Other social services	167 800	23 276	8 565	7
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**925 415**	**75 864**	**31 989**	**12**
871	Engineering, architectural, and surveying services	596 741	75 487	28 358	8
8711	Engineering services	855 365	78 542	30 127	11
8712	Architectural services	273 933	67 917	21 504	4
8713	Surveying services	137 800	48 230	18 550	3
872	Accounting, auditing, and bookkeeping services	(D)	(D)	(D)	(D)
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	(D)	(D)	(D)	(D)
8734	Testing laboratories	(D)	(D)	(D)	(D)
874	Management and public relations services	985 306	75 031	28 969	13
8741	Management services	(D)	(D)	(D)	(D)
8742	Management consulting services	(D)	(D)	(D)	(D)
8743	Public relations services	(D)	(D)	(D)	(D)
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	(D)	(D)	(D)	(D)
89	**Services, n.e.c.**	**85 340**	**44 448**	**14 438**	**2**

[1]Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**816 962**	**33 667**	**768 014**	**31 650**	**15 024**	**24**
7032, 704	**Camps and membership lodging**	(D)	(D)	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**309 419**	**26 139**	**296 880**	**25 079**	**9 147**	**12**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**4 867 674**	**37 040**	**4 803 820**	**35 032**	**18 809**	**131**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	494 923	48 742	400 000	39 394	13 121	10
805	Nursing and personal care facilities	924 988	16 476	913 750	16 281	8 783	56
806	Hospitals	8 816 783	38 630	8 358 174	36 620	17 355	228
808, 9	Other health services	458 714	38 455	388 857	32 599	14 527	12
81	**Legal aid societies and similar legal services**	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	(D)	(D)	(D)	(D)	(D)	(D)
83	**Social services**	**216 526**	**17 984**	**189 693**	**15 755**	**7 279**	**12**
835	Child day care services	91 529	9 848	90 382	9 725	5 918	9
832, 3, 6, 9	Other social services	236 111	18 934	205 253	16 460	7 438	12
832	Individual and family social services	114 936	17 039	106 355	15 767	7 282	7
833	Job training and vocational rehabilitation services	429 087	9 762	414 826	9 437	4 709	44
836	Residential care	381 852	20 579	369 037	19 888	10 459	19
839	Social services, n.e.c.	323 053	40 739	233 965	29 504	10 449	8
861, 2, 4, 9	**Selected membership organizations**	**155 514**	**29 908**	**142 572**	**27 418**	**10 716**	**5**
861	Business associations	148 200	47 097	135 427	43 038	19 347	3
864	Civic, social, and fraternal associations	140 841	21 119	127 229	19 078	7 402	7
862, 9	Other membership organizations	204 690	52 764	193 345	49 840	17 084	4
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	(D)	(D)	(D)	(D)	(D)	(D)
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

[1]Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**6 230**	**5 497**	**1 997 383**	**[1] 1 258 348**	**58.7**	**783 352**	**[1]500 214**	**52.6**	**46 009**	**[1]37 137**
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	**303**	**290**	**131 562**	**113 023**	**16.4**	**35 277**	**29 606**	**19.2**	**4 996**	**5 114**
7011	7011	Hotels and motels	256	241	126 289	108 493	16.4	33 941	28 542	18.9	4 848	4 974
7011 pt.	7011 pt.	Hotels	74	58	82 908	57 767	43.5	23 799	16 170	47.2	3 052	2 710
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	49	35	80 691	55 436	45.6	23 432	15 716	49.1	2 982	2 606
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	25	23	2 217	2 331	-4.9	367	454	-19.2	90	104
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	182	183	43 381	50 726	-14.5	10 142	12 372	-18.0	1 796	2 264
7011 pt.	7011 pt.	Motels, tourist courts	162	174	28 353	35 794	-20.8	5 982	8 242	-27.4	1 052	1 583
7011 pt.	7011 pt.	Motor hotels	20	9	15 028	14 932	.6	4 160	4 130	.7	744	681
702, 3, 4	702, 3	Other lodging places	47	(NC)	5 273	(NC)	(X)	1 336	(NC)	(X)	148	(NC)
702, 4	702	Rooming, boarding, and membership lodging	8	(NC)	829	(NC)	(X)	184	(NC)	(X)	28	(NC)
703	703	Camps and recreational vehicle parks	39	33	4 444	3 511	26.6	1 152	820	40.5	120	90

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
72	**72, 7352, 7991 pt.**	**Personal services**	**739**	**746**	**(D)**	**70 226**	**(D)**	**(D)**	**22 291**	**(D)**	**(D)**	**3 259**
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	141	158	26 695	22 544	18.4	8 865	7 053	25.7	1 021	1 028
7211	7211	Power laundries, family and commercial*	4	3	425	208	104.3	183	47	248.8	24	7
7212	7212	Garment pressing, and agents for laundries and drycleaners	8	5	438	(D)	(D)	90	(D)	(D)	15	(D)
7213	7213	Linen supply*	5	11	9 581	(D)	(D)	3 238	(D)	(D)	233	(D)
7215	7215	Coin-operated laundries and drycleaning	37	38	3 552	2 861	24.2	878	553	58.8	162	113
7216	7216	Drycleaning plants, except rug cleaning*	55	73	7 650	7 174	6.6	2 588	2 296	12.7	347	402
7217	7217	Carpet and upholstery cleaning	26	21	2 490	1 068	133.1	887	275	222.5	164	40
7218	7218	Industrial launderers*	3	4	2 399	1 563	53.5	940	551	70.6	61	54
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	3	3	160	115	39.1	81	34	138.2	15	6
722	722	Photographic studios, portrait	47	46	6 015	3 795	58.5	1 449	870	66.6	186	145
723, 4	723, 4	Beauty and barber shops	363	362	24 113	18 780	28.4	10 404	7 895	31.8	1 374	1 147
723	723	Beauty shops	339	319	23 182	16 375	41.6	10 032	6 583	52.4	1 336	1 045
724	724	Barber shops	24	43	931	1 633	-43.0	372	670	-44.5	38	117
725	725	Shoe repair shops and shoeshine parlors	4	11	166	722	-77.0	51	177	-71.2	5	24
726	726	Funeral service and crematories	64	68	17 231	13 552	27.1	4 192	3 187	31.5	252	241
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	120	101	(D)	10 833	(D)	(D)	3 109	(D)	(D)	674
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	**894**	**632**	**(D)**	**338 714**	**(D)**	**(D)**	**176 424**	**(D)**	**(D)**	**8 894**
731	731	Advertising	43	26	9 767	5 349	82.6	3 663	2 181	68.0	254	161
7311	7311	Advertising agencies	26	16	4 112	2 678	53.5	1 769	1 299	36.2	97	90
7312	7312	Outdoor advertising services	3	3	(D)	1 392	(D)	(D)	317	(D)	(D)	18
7313	7313	Radio, television, publishers' advertising representatives	11	5	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7319	7319	Advertising, n.e.c.	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	47	49	11 519	(D)	(D)	4 384	(D)	(D)	374	(D)
7331	7331	Direct mail advertising services	5	3	988	(D)	(D)	295	(D)	(D)	34	(D)
7332	7334 pt.	Blueprinting and photocopying services	10	8	(D)	712	(D)	(D)	240	(D)	(D)	24
7333	7335, 6	Commercial photography, art, and graphics	28	14	4 312	(D)	(D)	1 388	(D)	(D)	84	(D)
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c.	19	14	(D)	1 386	(D)	(D)	371	(D)	(D)	54
734	734	Services to dwellings and other buildings	143	116	22 012	11 190	96.7	11 217	5 082	120.7	2 336	1 093
7341	7349 pt.	Window cleaning	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7342	7342	Disinfecting and pest control services	10	9	1 542	973	58.5	629	363	73.3	47	26
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	132	105	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
736	736, 8744	Personnel supply services	36	39	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7361	7361	Employment agencies	18	22	1 717	2 961	-42.0	727	2 054	-64.6	155	96
7363	7363	Help supply services	17	17	15 978	5 336	199.4	12 323	4 074	202.5	896	275
7389	8744	Facilities support management services	1	-	(D)	(D)	(X)	(D)	(D)	(X)	(D)	(D)
737	737	Computer programming, data processing, and other computer related services	84	58	30 580	14 353	113.1	14 305	5 002	186.0	502	274
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	46	18	17 878	3 840	365.6	9 413	1 428	559.2	288	72
7374	7374, 5, 6	Data processing services	18	22	9 402	8 035	17.0	3 811	2 599	46.6	159	157
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	20	18	3 300	2 478	33.2	1 081	975	10.9	55	45
7391	8731	Commercial physical and biological research	9	7	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	150	116	(D)	25 156	(D)	(D)	11 038	(D)	(D)	918
7393	7381, 2	Detective agencies and protective services	38	30	21 778	6 398	240.4	15 346	3 585	328.1	1 041	384
7394	735 ex. 7352, 784	Equipment rental and leasing services	124	51	(D)	15 728	(D)	(D)	3 071	(D)	(D)	224
7395	7384	Photofinishing laboratories*	26	15	(D)	2 012	(D)	(D)	521	(D)	(D)	68
7397	8734	Testing laboratories	17	12	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7399 pt.	7389 pt.	Sign painting shops	6	3	856	366	133.9	343	192	78.6	24	9
7399 pt.	7389 pt.	Interior designing	4	6	397	514	-22.6	41	140	-70.7	4	16
7399 pt.	7389 pt.	Telephone answering services	14	8	1 487	906	64.1	741	449	65.0	95	106
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	91	57	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
75	**75**	**Automotive repair, services, and parking**	**638**	**515**	**132 842**	**96 536**	**37.6**	**29 520**	**22 015**	**34.1**	**2 581**	**1 927**
751	751	Automotive rental and leasing, without drivers	55	50	27 896	21 891	27.4	4 365	3 411	28.0	404	337
752	752	Automobile parking	8	8	(D)	1 334	(D)	(D)	274	(D)	(D)	41
7523	752 pt.	Parking lots	6	6	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7525	752 pt.	Parking structures	-	2	-	(D)	(D)	-	(D)	(D)	-	(D)
753	753	Automotive repair shops	515	425	92 837	69 713	33.2	21 722	17 460	24.4	1 692	1 416
7531	7532 pt.	Top and body repair shops	129	114	24 198	16 626	45.5	6 618	5 088	30.1	492	417
7534	7534	Tire retreading and repair shops	16	16	7 523	9 194	-18.2	1 043	1 672	-37.6	68	118
7535	7532 pt.	Paint shops	7	8	1 461	1 316	11.0	369	513	-28.1	23	28
7536	7538	General automotive repair shops	243	185	37 599	27 103	38.7	8 005	6 010	33.2	687	525
7536 pt.	7536 pt.	General automotive repair shops, except diesel	226	167	32 948	19 376	70.0	7 125	4 530	57.3	626	430
7538 pt.	7538 pt.	Diesel repair shops	17	18	4 651	7 727	-39.8	880	1 480	-40.6	61	95
7539 pt.	7533	Automotive exhaust system repair shops	20	13	4 144	3 038	36.4	844	683	23.6	74	56
7539 pt.	7536	Automotive glass replacement shops	23	18	5 438	3 500	55.4	1 405	811	73.2	93	65
7539 pt.	7537	Automotive transmission repair shops	24	18	5 128	2 378	115.6	1 466	623	135.6	102	64
7539 pt.	7539 pt.	Radiator repair	17	14	1 525	1 098	38.9	341	312	9.3	29	24
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	17	18	2 724	2 301	18.4	573	568	.9	49	45
7539 pt.	7539 pt.	Automotive electrical and fuel system services	12	13	2 542	2 569	-1.1	889	1 014	-12.3	56	56
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	7	8	555	590	-5.9	167	166	.6	19	18
754	754	Automotive services, except repair	60	32	(D)	3 598	(D)	(D)	870	(D)	(D)	133
7542	7542	Carwashes	36	20	5 180	1 920	169.8	1 720	410	319.5	267	79
7549	7549	Automotive services, except repair and carwashes	24	12	(D)	1 678	(D)	(D)	480	(D)	(D)	54
76	**76**	**Miscellaneous repair services**	**293**	**245**	**47 495**	**37 884**	**25.4**	**12 796**	**9 998**	**28.0**	**893**	**794**
762	762	Electrical repair shops	77	76	14 582	8 152	78.9	4 122	2 607	58.1	283	217
7622	7622	Radio and television repair shops	29	37	5 424	4 000	35.6	1 700	1 398	21.6	116	115
7623, 9	7623, 9	Other electrical and electronic repair shops	48	39	9 158	4 152	120.6	2 422	1 209	100.3	167	102
7623	7623	Refrigeration and air-conditioning service and repair shops	14	12	3 883	1 480	162.4	1 116	321	247.7	69	29
7629	7629	Electrical and electronic repair shops, n.e.c.	34	27	5 275	2 672	97.4	1 306	888	47.1	104	73
763	763	Watch, clock, and jewelry repair	2	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
764	764	Reupholstery and furniture repair	33	23	(D)	1 920	(D)	(D)	527	(D)	(D)	66
769	769	Miscellaneous repair shops and related services	181	143	30 441	(D)	(D)	8 057	(D)	(D)	541	(D)
7692	7692	Welding repair	33	25	4 990	2 987	67.1	1 376	877	56.9	103	73
7694	7694	Armature rewinding shops	23	18	6 572	6 537	.5	2 027	2 039	-.6	107	111
7699	7699	Repair shops and related services, n.e.c.	125	100	18 879	(D)	(D)	4 654	(D)	(D)	331	(D)
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 84**	**Amusement and recreation services, including motion pictures**	**366**	**360**	**65 017**	**55 228**	**17.7**	**15 787**	**12 981**	**21.6**	**2 979**	**2 661**
781, 2	781, 2	Motion picture production, distribution, and services	12	3	1 219	(D)	(D)	358	(D)	(D)	30	(D)
783	783	Motion picture theaters	65	72	14 863	15 308	-2.9	2 329	2 573	-9.5	521	600
7832	7832	Motion picture theaters, except drive-in	54	53	14 227	13 538	5.1	2 186	2 194	-.3	504	532
7833	7833	Drive-in motion picture theaters	11	19	636	1 770	-64.1	183	379	-57.0	17	68
791	791	Dance studios, schools, and halls	13	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	1	456	(D)	(D)	153	(D)	(D)	25	(D)
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-	-	-	-	-	-
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	1	456	(D)	(D)	153	(D)	(D)	25	(D)
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	54	63	(D)	11 885	(D)	(D)	3 159	(D)	(D)	717
7932	7999 pt.	Billiard and pool establishments	7	10	(D)	1 942	(D)	(D)	479	(D)	(D)	135
7933	793	Bowling centers	47	53	10 284	9 943	3.4	2 722	2 680	4.2	502	582
794	794	Commercial sports	10	11	1 627	1 745	-6.8	521	495	5.3	59	131
7941	7941	Professional sports clubs and promoters	4	3	993	(D)	(D)	405	(D)	(D)	30	(D)
7948	7948	Racing, including track operation	6	8	634	(D)	(D)	116	(D)	(D)	29	(D)
7992	7992	Public golf courses	23	19	4 792	2 401	99.6	1 279	629	103.3	152	84
7993	7993	Coin-operated amusement devices	20	27	3 765	3 421	10.1	756	658	14.9	81	92
7996	7996	Amusement parks	1	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	33	38	7 924	3 059	159.0	2 209	920	140.1	395	162
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	132	118	17 575	15 649	12.3	4 811	4 160	15.6	1 062	875
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	2	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	129	113	16 257	(D)	(D)	4 502	(D)	(D)	1 032	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**1 610**	**1 502**	**508 035**	**322 765**	**57.4**	**214 312**	**138 144**	**55.1**	**11 116**	**9 165**
801	801 pt.	Offices of doctors of medicine	696	674	271 229	167 135	62.3	130 322	81 556	59.8	4 079	3 273
802	802 pt.	Offices of dentists	443	456	95 511	65 405	46.0	31 355	20 617	50.8	2 173	1 819
803	803	Offices and clinics of doctors of osteopathy	13	17	2 962	2 260	31.1	1 487	1 089	36.5	88	89
8041	8041	Offices and clinics of chiropractors	96	78	15 432	8 724	76.9	3 176	1 645	93.2	309	189
8042	8042	Offices and clinics of optometrists	94	66	16 186	11 402	42.0	3 213	2 324	38.3	293	247
805	805	Nursing and personal care facilities	66	49	55 289	42 836	29.1	27 655	21 036	31.5	2 962	2 796
807	807	Medical and dental laboratories	64	60	20 970	13 393	56.6	7 093	4 542	56.2	423	351
8071	8071	Medical laboratories	28	21	15 274	9 063	68.5	4 852	2 665	82.1	281	224
8072	8072	Dental laboratories	36	39	5 696	4 330	31.5	2 241	1 877	19.4	142	127
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 806, 9	Other health services, n.e.c.	138	82	30 456	11 610	162.3	10 009	5 135	94.9	519	419
81	**81**	**Legal services**	**508**	**503**	**145 504**	**85 101**	**71.0**	**51 406**	**30 329**	**69.5**	**2 295**	**1 717**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**26**	**15**	**4 237**	**3 184**	**33.1**	**1 554**	**973**	**59.7**	**133**	**80**
823	823	Libraries	–	–	–	–	–	–	–	–	–	–
824	824	Vocational schools	8	7	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
829	829	Schools and educational services, n.e.c.	18	8	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
83	**83**	**Social services**	**249**	**152**	**26 177**	**9 839**	**166.1**	**10 028**	**3 492**	**186.0**	**1 470**	**852**
835	835	Child day care services	139	99	7 719	3 144	145.5	3 236	1 248	159.7	677	322
832, 3, 6, 9	832, 3, 6, 9	Other social services	110	53	18 458	6 695	175.7	6 792	2 238	203.8	793	330
891	**871**	**Engineering, architectural, and surveying services**	**232**	**219**	**138 444**	**78 692**	**75.9**	**52 008**	**36 245**	**43.5**	**1 834**	**1 614**
8911 pt.	8711	Engineering services	137	114	117 185	64 553	81.5	44 949	31 409	43.1	1 492	1 293
8911 pt.	8712	Architectural services	60	62	16 436	11 207	46.7	5 204	3 680	41.4	242	206
8911 pt.	8713	Surveying services	35	43	4 823	2 932	64.5	1 855	1 156	60.5	100	115
893	**872**	**Accounting, auditing, and bookkeeping services**	**322**	**308**	**(D)**	**46 465**	**(D)**	**(D)**	**17 520**	**(D)**	**(D)**	**1 256**
892, 9	**89**	**Other services**	**50**	**(NC)**	**4 267**	**(NC)**	**(X)**	**1 386**	**(NC)**	**(X)**	**96**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**681**	**651**	**173 870**	**[1]125 987**	**38.0**	**82 817**	**[1]63 558**	**30.3**	**7 142**	**[1]6 104**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**25**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting services**	**8**	**8**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
7391	8731	Commercial physical and biological research	5	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	2	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	1	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**43**	**36**	**12 765**	**9 513**	**34.2**	**4 656**	**3 569**	**30.5**	**509**	**446**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	6	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	23	20	10 295	6 412	60.6	3 702	2 495	48.4	354	251
7999 pt.	7999 pt.	Fairs	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	12	9	1 146	[1]1 729	-33.4	388	[1]392	-1.5	31	[1]40

See footnotes at end of table.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
805, 8, 9	**8011 pt., 8021 pt., 806, 8, 9**	**Selected health services**	**43**	**27**	**25 264**	**19 094**	**32.3**	**12 045**	**8 751**	**37.6**	**1 197**	**911**
805	805	Nursing and personal care facilities	16	10	14 620	8 816	65.8	7 887	5 186	52.1	898	654
806	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	22	17	10 064	10 278	-2.1	3 847	3 565	7.9	281	247
809	806, 8099	Home health care, and health and allied services, n.e.c.	5	-	580	-	(X)	311	-	(X)	18	-
81	**81**	**Legal aid societies and similar legal services**	**8**	**10**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**72**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**12**	**12**	**(D)**	**887**	**(D)**	**(D)**	**489**	**(D)**	**(D)**	**2 262**
83	**83**	**Social services**	**251**	**227**	**47 613**	**33 602**	**41.7**	**21 997**	**15 906**	**38.3**	**3 022**	**2 262**
835	835	Child day care services	34	43	3 073	3 202	-4.0	1 870	1 970	-5.1	316	296
832, 3, 6, 9	832, 3, 6, 9	Other social services	217	184	44 540	30 400	46.5	20 127	13 936	44.4	2 706	1 966
861, 2, 4, 9	**861, 2, 4, 9**	**Selected membership organizations**	**290**	**299**	**41 348**	**(D)**	**(D)**	**16 160**	**(D)**	**(D)**	**1 508**	**(D)**
861	861	Business associations	75	79	10 157	6 827	48.8	4 566	2 720	67.9	236	214
864	864	Civic, social, and fraternal associations	157	157	19 975	(D)	(D)	7 750	(D)	(D)	1 047	(D)
862, 9	862, 9	Other membership organizations	58	63	11 214	(D)	(D)	3 844	(D)	(D)	225	(D)
892	**8733**	**Noncommercial research organizations**	**1**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7214	7219 pt.	Diaper service*	-	-	-	-	-
7219	7219 pt.	Other laundry services, n.e.c.	3	160	81	18	15
7299		Miscellaneous personal services	120	(D)	(D)	(D)	(D)
	7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-
	7291	Tax return preparation services	31	2 188	738	291	245
	7352	Medical equipment rental and leasing	2	(D)	(D)	(D)	(D)
	7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	41	4 794	1 547	411	380
	7299	Miscellaneous personal services, n.e.c.	46	3 608	875	233	148
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	47	11 519	4 384	985	374
	7322	Adjustment and collection services	35	5 782	2 261	522	189
	7323	Credit reporting services	12	5 737	2 123	463	185
7332	7334 pt.	Blueprinting and photocopying services	10	(D)	(D)	(D)	(D)
7333		Commercial photography, art, and graphics	28	4 312	1 388	301	84
	7335	Commercial photography	11	2 149	628	119	41
	7336	Commercial art and graphic design	17	2 163	760	182	43
7339		Stenographic services; and reproduction services, n.e.c.	19	(D)	(D)	(D)	(D)
	7338	Secretarial and court reporting services	18	2 759	696	151	88
	7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)
7341	7349 pt.	Window cleaning	1	(D)	(D)	(D)	(D)
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	132	(D)	(D)	(D)	(D)
7351	7383	News syndicates	3	(D)	(D)	(D)	(D)
7372		Computer programming, prepackaged software, and integrated systems design	46	17 878	9 413	2 406	286
	7371	Computer programming services	30	9 899	6 259	1 679	166
	7372	Prepackaged software	11	5 163	2 495	566	77
	7373	Computer integrated systems design	5	2 816	659	161	43
7374		Data processing services	18	9 402	3 811	910	159
	7374	Computer processing and data preparation services	17	(D)	(D)	(D)	(D)
	7375	Information retrieval services	-	-	-	-	-
	7376	Computer facilities management services	1	(D)	(D)	(D)	(D)
7379		Computer rental and leasing, maintenance, and related services	20	3 300	1 081	299	55
	7377	Computer rental and leasing	3	699	175	73	9
	7378	Computer maintenance and repair	9	851	274	76	14
	7379	Computer related services, n.e.c.	8	1 750	632	150	32
7391	8731	Commercial physical and biological research	9	(D)	(D)	(D)	(D)

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7392		Management, consulting, and public relations services	150	(D)	(D)	(D)	(D)
	8741	Management services	51	(D)	(D)	(D)	(D)
	8742	Management consulting services	71	(D)	(D)	(D)	(D)
	8743	Public relations services	6	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research	7	(D)	(D)	(D)	(D)
	8748	Business consulting services, n.e.c.	15	(D)	(D)	(D)	(D)
7393		Detective agencies and protective services	38	21 776	15 346	3 541	1 041
	7381	Detective, guard, and armored car services	34	20 250	14 775	3 406	1 014
	7382	Security systems services	4	1 526	571	135	27
7394		Equipment rental and leasing services	124	(D)	(D)	(D)	(D)
	7353	Heavy construction equipment rental and leasing	8	(D)	(D)	(D)	(D)
	7841	Video tape rental	55	7 699	1 371	323	220
	7359	Equipment rental and leasing, n.e.c.	61	10 981	2 509	557	220
7395	7384	Photofinishing laboratories*	26	(D)	(D)	(D)	(D)
7396	7389 pt.	Trading stamp services	–	–	–	–	–
7397	8734	Testing laboratories	17	(D)	(D)	(D)	(D)
7399	7389 pt.	Miscellaneous business services, n.e.c.	112	21 079	7 201	1 484	562
7512		Passenger car rental and leasing, without drivers	38	(D)	(D)	(D)	(D)
	7514	Passenger car rental, without drivers	32	11 798	1 669	393	202
	7515	Passenger car leasing, except finance leasing	6	(D)	(D)	(D)	(D)
7523	7521 pt.	Parking lots	8	(D)	(D)	(D)	(D)
7525	7521 pt.	Parking structures	–	–	–	–	–
7531	7532 pt.	Top and body repair shops	129	24 198	6 618	1 589	492
7535	7532 pt.	Paint shops	7	1 461	369	91	23
7539		Automotive exhaust, glass, transmission, and repair shops, n.e.c.	120	22 056	5 687	1 240	422
	7533	Automotive exhaust system repair shops	20	4 144	844	174	74
	7536	Automotive glass replacement shops	23	5 438	1 405	304	93
	7537	Automotive transmission repair shops	24	5 128	1 468	304	102
	7539	Automotive repair shops, n.e.c.	53	7 346	1 970	458	153
7813	7812 pt.	Motion picture production, except for television	7	826	215	53	15
7814	7812 pt.	Motion picture and tape production for television	1	(D)	(D)	(D)	(D)
7823	7822 pt.	Motion picture film exchanges	–	–	–	–	–
7824	7822 pt.	Film and tape distribution for television	–	–	–	–	–
7932	7999 pt.	Billiard and pool establishments	7	(D)	(D)	(D)	(D)
7997		Membership gymnasiums, sports and recreation clubs	33	7 924	2 209	438	395
	7991 pt.	Membership gymnasiums and athletic clubs	6	2 587	613	156	138
	7997	Membership sports and recreation clubs	27	5 337	1 596	282	257
7999		Amusement and recreation services, n.e.c.	132	17 575	4 811	1 249	1 062
	8412	Museums and art galleries	1	(D)	(D)	(D)	(D)
	8422	Arboreta and botanical or zoological gardens	–	–	–	–	–
	7991 pt.	Nonmembership gymnasiums and athletic clubs	–	–	–	–	–
	7999 pt.	Amusement and recreation services, n.e.c.	131	(D)	(D)	(D)	(D)
8011	8011 pt.	Offices of doctors of medicine	686	271 229	130 322	32 949	4 079
8021	8021 pt.	Offices of dentists	443	95 511	31 355	7 633	2 173
8049		Offices and clinics of podiatrists and other health practitioners, n.e.c.	57	6 822	2 254	489	167
	8043	Offices and clinics of podiatrists	17	2 696	724	142	51
	8049	Offices and clinics of health practitioners, n.e.c.	40	4 126	1 530	347	116
8059		Nursing and personal care facilities, except skilled nursing care facilities	23	9 626	4 242	843	385
	8052	Intermediate care facilities	14	3 935	1 868	387	174
	8059	Nursing and personal care facilities, n.e.c.	9	5 691	2 374	278	211
8081		Outpatient care facilities	48	15 883	4 938	1 208	339
	8011 pt.	Clinics of doctors of medicine	16	6 432	1 812	445	151
	8021 pt.	Clinics of dentists	3	555	298	62	11
	8092	Kidney dialysis centers	–	–	–	–	–
	8093	Specialty outpatient facilities, n.e.c.	29	8 896	2 828	701	177
8091		Home health care, and health and allied services, n.e.c.	33	7 751	2 817	649	313
	8082	Home health care services	19	3 603	1 474	317	208
	8099	Health and allied services, n.e.c.	14	4 148	1 343	332	105
8241	8249 pt.	Correspondence schools	–	–	–	–	–
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	2	(D)	(D)	(D)	(D)
8911		Engineering, architectural, and surveying services	232	138 444	52 008	12 557	1 834
	8711	Engineering services	137	117 185	44 949	10 993	1 492
	8712	Architectural services	60	16 436	5 204	1 178	242
	8713	Surveying services	35	4 823	1 855	386	100
8931	8721	Accounting, auditing, and bookkeeping services	322	(D)	(D)	(D)	(D)

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research	5	(D)	(D)	(D)	(D)
7392		Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research	-	-	-	-	-
	8741	Management services	2	(D)	(D)	(D)	(D)
	8742	Management consulting services	-	-	-	-	-
	8743	Public relations services	-	-	-	-	-
	8748	Business consulting services, n.e.c.	-	-	-	-	-
7397	8734	Testing laboratories	1	(D)	(D)	(D)	(D)
7997		Membership gymnasiums, sports and recreation clubs	23	10 614	3 702	675	354
	7991 pt.	Membership gymnasiums and athletic clubs	-	-	-	-	-
	7997	Membership sports and recreation clubs	23	10 614	3 702	675	354
7999 pt.		Fairs, and commercial museums, art galleries, and botanical and zoological gardens	3	(D)	(D)	(D)	(D)
	7999 pt.	Fairs	1	(D)	(D)	(D)	(D)
	8412 pt.	Commercial museums and art galleries	2	(D)	(D)	(D)	(D)
	8422 pt.	Commercial arboreta and botanical or zoological gardens	-	-	-	-	-
8059		Nursing and personal care facilities, except skilled nursing care facilities	10	(D)	(D)	(D)	(D)
	8052	Intermediate care facilities	9	(D)	(D)	(D)	(D)
	8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
8081		Outpatient care facilities	22	11 664	3 847	970	281
	8011 pt.	Clinics of doctors of medicine	12	(D)	(D)	(D)	(D)
	8021 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)
	8092	Kidney dialysis centers	-	-	-	-	-
	8093	Specialty outpatient facilities, n.e.c.	9	5 230	2 115	520	149
8091		Home health care, and health and allied services, n.e.c.	5	1 192	311	45	18
	8082	Home health care services	2	(D)	(D)	(D)	(D)
	8099	Health and allied services, n.e.c.	3	(D)	(D)	(D)	(D)
8241	8249 pt.	Correspondence schools	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	1	(D)	(D)	(D)	(D)
8411	8412 pt.	Noncommercial museums and art galleries	8	1 049	307	72	26
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	2	(D)	(D)	(D)	(D)
8922	8733	Noncommercial research organizations	1	(D)	(D)	(D)	(D)

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)	Selected kind-of-business or operation groups: Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704): Number	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704): Receipts ($1,000)	Personal services (SIC 72): Number	Personal services (SIC 72): Receipts ($1,000)	Business services (SIC 73): Number	Business services (SIC 73): Receipts ($1,000)
1	**Idaho**	**6 239**	**2 063 924**	**789 467**	**189 616**	**47 621**	**2 911**	**651**	**303**	**131 562**	**696**	**80 016**	**664**	**163 240**
2	Ada County	1 691	566 343	213 142	50 747	14 169	700	155	41	36 157	160	23 094	258	76 331
3	Boise City	1 434	516 162	196 489	47 034	12 435	566	146	36	34 707	126	18 780	225	66 011
4	Eagle	10	1 197	323	69	31	8	1	1	(D)	3	(D)	–	–
5	Garden City	31	10 332	2 895	589	212	11	1	2	(D)	1	(D)	3	1 582
6	Meridian	67	10 844	3 056	636	306	34	3	1	(D)	8	(D)	7	1 229
7	Balance of county	149	27 808	10 379	2 419	1 183	81	4	1	(D)	22	3 010	23	7 509
8	Adams County	8	(D)	(D)	(D)	(D)	5	1	1	(D)	–	–	–	–
9	Bannock County	410	105 447	40 397	9 695	2 875	167	50	20	6 233	53	5 735	39	8 259
10	Chubbuck	30	7 474	2 260	553	267	12	1	2	(D)	6	(D)	2	(D)
11	Pocatello	360	92 430	36 626	8 786	2 409	150	43	14	(D)	46	5 035	36	(D)
12	Balance of county	20	5 543	1 511	356	199	5	6	4	338	1	(D)	1	(D)
13	Bear Lake County	23	(D)	(D)	(D)	(D)	13	2	5	(D)	2	(D)	1	(D)
14	Montpelier	21	(D)	(D)	(D)	(D)	11	2	5	(D)	2	(D)	1	(D)
15	Balance of county	2	(D)	(D)	(D)	(D)	2	–	–	–	–	–	–	–
16	Benewah County	33	4 712	1 754	405	150	19	2	2	(D)	5	(D)	1	(D)
17	St. Maries	28	4 372	1 672	381	110	16	2	1	(D)	5	(D)	1	(D)
18	Balance of county	5	340	82	24	40	3	–	1	(D)	–	–	–	–
19	Bingham County	108	20 926	6 228	1 439	540	70	8	3	(D)	18	3 181	7	380
20	Blackfoot	76	16 028	4 984	1 208	457	48	6	2	(D)	15	3 068	5	(D)
21	Shelley	15	1 859	459	90	42	11	–	–	–	2	(D)	1	(D)
22	Balance of county	17	3 039	785	141	41	11	2	1	(D)	1	(D)	1	(D)
23	Blaine County	187	45 086	16 626	3 902	1 133	65	19	16	6 981	11	1 129	26	3 846
24	Boise County	10	(D)	(D)	(D)	(D)	4	1	4	290	–	–	1	(D)
25	Bonner County	165	28 559	9 054	2 320	985	98	23	17	6 502	14	1 255	16	1 467
26	Sandpoint	115	19 587	6 014	1 538	590	72	15	7	1 769	12	(D)	9	1 018
27	Balance of county	50	8 972	3 040	782	395	26	8	10	4 733	2	(D)	7	449
28	Bonneville County	535	541 387	232 710	57 482	8 190	187	61	17	(D)	57	(D)	57	(D)
29	Ammon	2	(D)	(D)	(D)	1	–	–	–	–	–	–	1	(D)
30	Idaho Falls	510	537 241	231 660	57 254	8 104	174	60	13	(D)	57	(D)	54	(D)
31	Balance of county	23	(D)	(D)	(D)	(D)	12	1	4	(D)	–	–	2	(D)
32	Boundary County	37	4 404	1 090	251	155	28	–	2	(D)	4	(D)	2	(D)
33	Butte County	13	(D)	(D)	(D)	(D)	10	2	2	(D)	3	(D)	–	–
34	Camas County	1	(D)	(D)	(D)	(D)	1	–	1	(D)	–	–	–	–
35	Canyon County	425	103 191	39 533	9 780	2 893	191	56	10	(D)	70	7 176	41	5 619
36	Caldwell	139	46 598	17 703	4 882	1 304	59	20	3	(D)	24	2 707	11	(D)
37	Nampa	237	51 509	20 547	4 629	1 475	106	30	5	(D)	40	4 171	27	3 672
38	Balance of county	49	5 084	1 283	269	114	26	6	2	(D)	6	298	3	(D)
39	Caribou County	34	(D)	(D)	(D)	(D)	19	2	–	–	5	(D)	2	(D)
40	Soda Springs	28	(D)	(D)	(D)	(D)	13	2	–	–	4	(D)	2	(D)
41	Balance of county	6	(D)	(D)	(D)	(D)	6	–	–	–	1	(D)	–	–
42	Cassia County	122	20 474	6 858	1 717	751	55	20	7	(D)	20	1 432	6	(D)
43	Burley (part) ▲	116	20 020	6 656	1 625	681	53	19	6	(D)	20	1 432	6	(D)
44	Balance of county	6	454	202	92	70	2	1	1	(D)	–	–	–	–
45	Clark County	2	(D)	(D)	(D)	(D)	2	–	1	(D)	–	–	–	–
46	Clearwater County	48	6 072	1 942	452	202	34	3	6	760	4	(D)	3	(D)
47	Orofino	37	5 127	1 721	400	150	27	2	3	(D)	3	(D)	1	(D)
48	Balance of county	11	945	221	52	52	7	1	3	(D)	1	(D)	2	(D)
49	Custer County	26	(D)	(D)	(D)	(D)	14	2	7	1 334	2	(D)	3	290
50	Elmore County	78	11 238	3 302	808	394	51	6	6	1 180	18	1 540	11	1 734
51	Mountain Home	67	8 432	2 218	551	241	45	6	6	1 180	14	(D)	7	(D)
52	Balance of county	11	2 806	1 084	257	153	6	–	–	–	4	(D)	4	(D)
53	Franklin County	33	5 415	1 100	255	151	23	2	1	(D)	3	(D)	4	178
54	Preston	29	5 050	1 027	238	143	19	2	1	(D)	2	(D)	4	178
55	Balance of county	4	365	73	17	8	4	–	–	–	1	(D)	–	–
56	Fremont County	35	5 039	1 470	287	132	17	2	6	1 104	3	(D)	1	(D)
57	St. Anthony	11	1 183	271	49	36	8	1	1	(D)	1	(D)	–	–
58	Balance of county	24	3 856	1 199	238	96	9	1	5	(D)	2	(D)	1	(D)
59	Gem County	41	6 279	1 909	435	218	30	2	1	(D)	7	(D)	2	(D)
60	Emmett	38	(D)	(D)	(D)	(D)	28	2	1	(D)	7	(D)	2	(D)
61	Balance of county	3	(D)	(D)	(D)	(D)	2	–	–	–	–	–	–	–
62	Gooding County	46	7 206	2 580	649	318	26	8	3	(D)	6	(D)	3	66
63	Gooding	27	4 971	1 866	492	233	15	5	1	(D)	4	(D)	1	(D)
64	Balance of county	19	2 235	714	157	85	11	3	2	(D)	2	(D)	2	(D)
65	Idaho County	82	8 925	2 215	470	260	54	8	10	1 564	13	780	6	794
66	Grangeville	50	6 379	1 656	375	201	35	6	4	706	6	(D)	6	794
67	Balance of county	32	2 546	559	95	59	19	2	6	858	7	(D)	–	–
68	Jefferson County	34	6 945	3 044	536	181	10	2	–	–	2	(D)	2	(D)
69	Rigby	17	2 799	1 104	192	76	5	–	–	–	1	(D)	1	(D)
70	Balance of county	17	4 146	1 940	344	105	5	2	–	–	1	(D)	1	(D)
71	Jerome County	61	8 486	2 529	540	230	41	7	4	343	9	661	1	(D)
72	Jerome	49	7 132	2 145	469	182	32	6	3	(D)	8	(D)	1	(D)
73	Balance of county	12	1 354	384	71	48	9	1	1	(D)	1	(D)	–	–
74	Kootenai County	503	118 587	43 096	9 950	3 521	248	47	26	23 334	47	4 763	57	12 287
75	Coeur d'Alene	387	100 753	37 488	8 585	2 925	187	36	20	(D)	37	3 552	48	11 137
76	Hayden	2	(D)	(D)	(D)	(D)	2	–	–	–	–	–	–	–
77	Post Falls	40	(D)	(D)	(D)	(D)	26	4	2	(D)	4	404	3	(D)
78	Balance of county	74	10 379	3 317	804	335	33	7	4	442	6	807	8	(D)
79	Latah County	166	32 692	11 135	2 624	1 035	103	12	6	(D)	25	2 340	15	2 432
80	Moscow	141	30 275	10 653	2 515	985	84	9	4	(D)	21	2 123	13	(D)
81	Balance of county	25	2 417	482	109	50	19	3	2	(D)	4	217	2	(D)

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.

Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	
838	132 842	293	47 485	462	77 810	1 619	574 596	508	145 504	249	25 177	731	576 478	1
170	47 663	66	11 153	84	23 581	425	151 221	128	62 002	84	10 197	243	120 406	2
132	36 916	47	7 911	64	19 055	384	143 593	121	61 121	56	8 263	219	(D)	3
1	(D)	-	-	-	-	1	(D)	2	(D)	1	(D)	1	(D)	4
14	4 833	5	1 751	3	(D)	15	(D)	-	-	-	-	1	(D)	5
6	(D)	3	273	6	(D)	24	4 140	5	(D)	6	(D)	8	(D)	6
17	4 966	13	1 218	9	1 684	2	(D)	-	-	21	1 434	14	2 418	7
1	(D)	-	-	2	(D)	118	43 448	-	-	-	-	2	(D)	8
53	10 464	18	3 225	29	5 522	2	(D)	24	12 043	18	(D)	38	8 870	9
9	1 117	1	(D)	5	(D)	111	39 150	-	-	-	-	3	(D)	10
41	9 039	14	(D)	22	4 237	5	(D)	24	12 043	17	(D)	33	(D)	11
3	308	1	-	2	(D)	5	(D)	-	-	1	(D)	2	(D)	12
1	(D)	-	-	5	(D)	5	(D)	2	(D)	1	(D)	1	(D)	13
-	-	-	-	4	-	-	-	2	(D)	1	(D)	1	(D)	14
1	(D)	-	-	1	-	-	-	-	-	-	-	-	-	15
5	702	3	(D)	4	(D)	7	2 119	3	659	1	(D)	2	(D)	16
4	(D)	1	(D)	3	(D)	7	2 119	3	659	1	(D)	2	-	17
1	(D)	2	(D)	1	(D)	-	-	-	-	-	-	-	-	18
16	3 043	4	913	9	544	24	6 290	8	2 570	7	(D)	11	(D)	19
8	(D)	3	(D)	4	(D)	19	5 333	8	2 570	3	(D)	9	(D)	20
3	(D)	-	-	2	(D)	3	(D)	-	-	2	(D)	1	(D)	21
5	(D)	1	(D)	3	(D)	2	(D)	-	-	2	(D)	1	(D)	22
9	1 792	8	802	23	3 930	24	7 968	12	3 435	3	143	52	14 786	23
-	-	-	-	3	540	2	(D)	-	-	-	-	-	-	24
11	1 247	5	438	14	1 527	46	10 462	19	2 557	5	(D)	16	2 748	25
6	942	2	(D)	8	1 226	35	8 727	17	(D)	5	(D)	12	1 807	26
5	305	3	(D)	6	301	11	1 735	2	(D)	-	-	4	941	27
62	16 583	27	(D)	30	(D)	165	97 463	37	15 151	14	(D)	65	(D)	28
-	-	-	-	-	-	-	-	-	-	-	-	1	(D)	29
57	(D)	25	(D)	26	(D)	163	(D)	37	15 151	13	(D)	61	(D)	30
5	(D)	2	(D)	4	(D)	2	(D)	-	-	1	(D)	3	(D)	31
2	(D)	3	(D)	4	(D)	12	1 087	2	(D)	1	(D)	5	(D)	32
2	(D)	2	(D)	-	-	2	(D)	1	(D)	-	-	1	(D)	33
-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
56	9 118	24	4 594	27	4 832	103	53 648	28	4 128	21	3 706	43	7 949	35
16	2 745	7	2 122	8	2 748	38	28 260	11	1 510	7	(D)	14	3 274	36
32	5 322	9	1 056	14	1 449	61	24 960	13	2 474	12	2 363	22	4 282	37
8	1 051	8	1 416	5	435	4	428	4	144	2	(D)	7	393	38
4	(D)	4	(D)	3	(D)	8	(D)	3	(D)	-	-	3	(D)	39
1	(D)	3	(D)	3	(D)	8	(D)	3	(D)	-	-	3	(D)	40
3	66	1	(D)	-	-	-	-	-	-	-	-	-	-	41
14	1 964	6	(D)	9	1 626	36	7 401	8	1 411	5	(D)	11	(D)	42
14	1 964	5	(D)	7	(D)	36	7 401	8	1 411	3	(D)	11	-	43
-	-	1	-	2	-	-	-	-	-	2	-	-	-	44
-	-	1	(D)	-	-	-	-	-	-	-	-	-	-	45
-	-	1	(D)	-	-	10	1 674	6	488	1	(D)	3	(D)	46
4	500	1	(D)	10	(D)	10	1 674	6	488	1	(D)	3	-	47
4	500	-	-	6	(D)	-	-	-	-	-	-	-	-	48
-	-	1	(D)	4	(D)	-	-	-	-	-	-	3	(D)	49
1	(D)	-	-	5	(D)	5	682	-	-	-	-	-	-	50
9	1 306	2	(D)	6	(D)	14	3 093	5	640	4	(D)	2	(D)	51
8	(D)	2	(D)	4	(D)	14	3 093	5	640	4	(D)	2	-	52
1	(D)	-	-	2	(D)	-	-	-	-	-	-	-	-	53
5	1 981	4	(D)	3	(D)	8	1 372	3	450	1	(D)	1	(D)	54
3	(D)	3	(D)	3	(D)	8	1 372	3	450	1	(D)	1	-	55
2	(D)	1	(D)	-	-	-	-	-	-	-	-	-	-	56
4	266	4	(D)	5	(D)	7	1 149	2	(D)	1	(D)	1	(D)	57
1	(D)	-	-	1	(D)	5	(D)	2	(D)	1	(D)	1	(D)	58
3	(D)	4	(D)	4	(D)	2	(D)	-	-	-	-	-	-	59
3	329	2	(D)	3	(D)	13	4 124	5	368	2	(D)	3	(D)	60
2	(D)	2	(D)	2	(D)	12	(D)	5	368	2	(D)	3	-	61
1	(D)	-	-	1	(D)	1	(D)	-	-	-	-	-	-	62
3	(D)	3	(D)	4	(D)	11	3 378	4	316	5	(D)	4	(D)	63
1	(D)	1	(D)	3	(D)	7	2 313	3	(D)	2	(D)	4	-	64
2	(D)	2	(D)	1	(D)	4	1 065	1	(D)	3	(D)	-	-	65
8	895	1	(D)	14	879	15	2 774	5	313	5	(D)	6	(D)	66
4	(D)	-	-	6	448	11	2 477	5	313	2	(D)	5	(D)	67
2	(D)	1	(D)	8	431	4	297	-	-	3	(D)	1	(D)	68
4	(D)	2	(D)	4	634	7	1 855	3	(D)	4	(D)	5	(D)	69
-	-	1	(D)	-	-	6	(D)	3	(D)	2	(D)	2	(D)	70
4	(D)	1	(D)	4	634	1	(D)	-	-	2	(D)	3	(D)	71
8	703	4	(D)	5	(D)	15	3 385	4	956	3	(D)	6	(D)	72
4	415	3	(D)	2	(D)	14	(D)	4	956	2	(D)	6	-	73
4	288	1	(D)	3	(D)	1	(D)	-	-	1	(D)	-	-	74
52	7 691	17	2 969	33	6 683	140	39 847	57	9 868	14	1 395	52	9 067	75
36	6 211	13	2 236	22	4 382	110	34 381	53	9 264	10	(D)	36	(D)	76
-	-	-	-	-	-	-	-	1	(D)	-	-	1	(D)	77
7	553	-	-	2	(D)	12	1 828	3	(D)	1	(D)	4	(D)	78
9	927	4	733	9	(D)	18	3 638	-	-	3	46	11	1 024	79
13	2 510	9	1 709	15	1 845	41	11 353	20	1 332	6	(D)	15	3 606	80
11	(D)	6	1 388	13	(D)	36	10 983	19	(D)	6	-	11	(D)	81
2	(D)	3	323	2	(D)	5	370	1	(D)	-	-	4	(D)	

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Estab-lish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprie-torships (number)	Unincorporated businesses or operations: Partner-ships (number)	Selected kind-of-business or operation groups: Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704) Number	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704) Receipts ($1,000)	Personal services (SIC 72) Number	Personal services (SIC 72) Receipts ($1,000)	Business services (SIC 73) Number	Business services (SIC 73) Receipts ($1,000)
	Idaho—Con.													
1	Lemhi County	52	6 575	2 032	376	221	25	6	11	1 958	6	(D)	1	(D)
2	Salmon	42	5 281	1 734	343	195	23	6	7	1 415	6	(D)	1	(D)
3	Balance of county	10	1 294	298	33	26	2	-	4	543	-	-	-	-
4	Lewis County	14	(D)	(D)	(D)	(D)	8	2	1	(D)	3	(D)	1	(D)
5	Lincoln County	7	(D)	(D)	(D)	(D)	5	1	-	-	2	(D)	-	-
6	Madison County	89	18 551	6 234	1 500	486	36	8	1	(D)	11	1 322	5	518
7	Rexburg	80	17 674	6 045	1 417	446	30	7	1	(D)	8	(D)	4	(D)
8	Balance of county	9	877	189	83	20	6	1	-	-	3	(D)	1	(D)
9	Minidoka County	77	11 199	3 048	651	302	47	11	1	(D)	10	741	6	315
10	Burley (part) ▲	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Heyburn	5	333	217	47	68	2	1	-	-	-	-	2	(D)
12	Rupert	51	7 655	1 882	409	145	30	9	1	(D)	8	(D)	-	-
13	Balance of county	21	3 211	949	195	91	15	1	-	-	2	(D)	4	(D)
14	Nez Perce County	297	77 352	27 874	6 847	1 980	156	32	8	2 762	30	4 531	32	5 580
15	Lewiston	293	76 855	27 762	6 843	1 978	152	32	8	2 752	30	4 531	32	5 580
16	Balance of county	4	497	112	4	2	4	-	-	-	-	-	-	-
17	Oneida County	12	(D)	(D)	(D)	(D)	5	2	1	(D)	1	(D)	1	(D)
18	Owyhee County	17	(D)	(D)	(D)	(D)	9	2	2	(D)	4	(D)	-	-
19	Payette County	64	8 464	2 601	592	294	41	7	2	(D)	12	671	7	868
20	Payette	29	4 699	1 545	342	176	19	5	2	(D)	6	368	4	452
21	Balance of county	35	3 765	1 056	250	118	22	2	-	-	6	303	3	416
22	Power County	27	2 966	640	163	85	16	3	4	290	3	(D)	-	-
23	American Falls	22	2 605	523	138	75	13	3	1	(D)	3	(D)	-	-
24	Balance of county	5	361	117	25	10	3	-	3	(D)	-	-	-	-
25	Shoshone County	74	11 157	4 014	1 003	355	37	9	9	1 368	7	(D)	2	(D)
26	Kellogg	29	4 158	1 357	328	170	11	6	2	(D)	5	(D)	1	(D)
27	Balance of county	45	6 999	2 657	675	185	26	3	7	(D)	2	(D)	1	(D)
28	Teton County	13	(D)	(D)	(D)	(D)	7	1	4	(D)	-	-	1	(D)
29	Twin Falls County	439	121 418	47 422	10 696	3 105	179	49	18	7 395	39	7 413	38	11 729
30	Buhl	30	9 175	5 425	1 383	207	19	1	2	(D)	3	(D)	1	(D)
31	Twin Falls	365	105 649	40 095	9 149	2 748	139	42	14	7 133	32	7 006	30	(D)
32	Balance of county	44	6 594	1 902	364	150	21	6	2	(D)	4	(D)	7	(D)
33	Valley County	60	8 369	2 544	568	263	34	8	12	3 485	2	(D)	3	88
34	Washington County	40	6 535	2 104	461	190	21	7	4	157	5	551	2	(D)
35	Weiser	35	5 991	1 950	442	181	19	7	3	(D)	5	551	-	-
36	Balance of county	5	544	154	19	9	2	-	1	(D)	-	-	2	(D)

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by A, see appendix F]

Selected kind-of-business or operation groups—Con.														
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	
-	-	-	-	3	(D)	2	(D)	3	234	1	(D)	-	-	4
-	-	-	-	1	(D)	4	821	-	-	-	-	-	-	5
7	1 096	4	644	8	1 421	27	7 033	6	1 911	3	(D)	11	4 222	6
5	(D)	4	644	7	(D)	27	7 033	6	1 911	3	-	10	(D)	7
2	(D)	-	-	1	(D)	-	-	-	-	-	-	1	(D)	8
11	1 868	9	2 600	5	(D)	17	2 865	5	1 314	4	(D)	9	(D)	9
-	-	1	(D)	-	-	-	-	-	-	-	-	-	-	10
-	-	1	(D)	-	-	-	-	-	-	1	(D)	1	(D)	11
7	1 432	2	(D)	4	(D)	15	(D)	5	1 314	2	(D)	7	(D)	12
4	436	6	(D)	1	(D)	2	(D)	-	-	1	(D)	1	(D)	13
32	6 947	15	2 143	22	4 420	91	30 596	29	6 643	9	(D)	26	5 981	14
31	(D)	14	(D)	21	(D)	91	36 596	29	6 643	9	-	25	(D)	15
1	(D)	1	(D)	1	(D)	-	-	-	-	-	-	1	(D)	16
1	(D)	-	-	2	(D)	4	516	2	(D)	-	-	-	-	17
2	(D)	2	(D)	1	(D)	2	(D)	1	(D)	-	-	1	(D)	18
7	815	3	(D)	4	(D)	14	3 564	7	694	1	(D)	7	(D)	19
2	(D)	1	(D)	1	(D)	7	2 742	3	376	-	-	3	(D)	20
5	(D)	2	(D)	3	(D)	7	822	4	318	1	(D)	4	(D)	21
2	(D)	3	(D)	1	(D)	5	782	2	(D)	3	(D)	3	(D)	22
2	(D)	3	(D)	1	(D)	4	(D)	2	(D)	3	(D)	2	(D)	23
-	-	-	-	-	-	1	(D)	-	-	-	-	1	(D)	24
5	625	2	(D)	8	617	24	3 725	4	1 199	2	(D)	11	(D)	25
1	(D)	1	(D)	5	(D)	9	(D)	1	(D)	2	-	2	(D)	26
4	(D)	1	(D)	3	(D)	15	(D)	3	(D)	-	-	9	(D)	27
1	(D)	1	(D)	-	-	3	351	-	-	1	(D)	2	(D)	28
44	8 519	26	3 753	34	6 454	128	51 841	43	11 230	17	2 151	49	10 650	29
8	950	1	(D)	2	(D)	6	1 825	2	(D)	1	(D)	4	(D)	30
32	7 028	19	(D)	25	(D)	117	48 753	40	(D)	13	(D)	42	(D)	31
4	541	6	694	7	(D)	5	1 263	1	(D)	3	224	3	(D)	32
4	551	2	(D)	5	(D)	14	2 314	8	826	1	(D)	9	(D)	33
2	(D)	4	774	4	(D)	9	2 526	4	967	1	(D)	5	(D)	34
2	(D)	4	774	3	(D)	8	(D)	4	967	1	-	5	(D)	35
-	-	-	-	1	(D)	1	(D)	-	-	-	-	-	-	36

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BOISE CITY							
	Total	**1 434**	**516 162**	**196 439**	**47 034**	**12 435**	**566**	**148**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**36**	**34 707**	**8 795**	**2 129**	**1 087**	**7**	**14**
7011	Hotels and motels	32	(D)	(D)	(D)	(D)	5	13
7011 pt.	Hotels	13	27 052	6 897	1 695	825	1	4
7011 pt.	Motels, motor hotels, and tourist courts	19	(D)	(D)	(D)	(D)	4	9
702, 3	Other lodging places	4	(D)	(D)	(D)	(D)	2	1
72	**Personal services**	**126**	**18 780**	**6 950**	**1 658**	**782**	**71**	**10**
721	Laundry, cleaning, and garment services	41	(D)	(D)	(D)	(D)	21	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	–	–
7213	Linen supply*	1	(D)	(D)	(D)	(D)	–	–
7215	Coin-operated laundries and drycleaning	11	(D)	(D)	(D)	(D)	9	1
7216	Drycleaning plants, except rug cleaning*	13	(D)	(D)	(D)	(D)	5	–
7217	Carpet and upholstery cleaning	8	(D)	(D)	(D)	(D)	4	–
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	–	–
7212, 9	Other laundry, cleaning, and garment services*	6	(D)	(D)	(D)	(D)	3	–
722	Photographic studios, portrait	11	(D)	(D)	(D)	(D)	4	–
723, 4	Beauty and barber shops	60	4 241	1 949	452	239	43	4
723	Beauty shops	54	(D)	(D)	(D)	(D)	38	3
724	Barber shops	6	(D)	(D)	(D)	(D)	5	1
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	1	1
726	Funeral service and crematories	6	(D)	(D)	(D)	(D)	1	2
729	Miscellaneous personal services	6	740	283	83	53	1	2
73	**Business services**	**225**	**66 011**	**20 248**	**6 513**	**3 176**	**67**	**18**
731	Advertising	24	(D)	(D)	(D)	(D)	4	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	10	(D)	(D)	(D)	(D)	–	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	24	(D)	(D)	(D)	(D)	7	4
734	Services to dwellings and other buildings	19	8 265	4 411	1 020	1 237	19	6
735	Miscellaneous equipment rental and leasing	17	(D)	(D)	(D)	(D)	5	3
736	Personnel supply services	13	(D)	(D)	(D)	(D)	5	–
737	Computer programming, data processing, and other computer related services	42	(D)	(D)	(D)	(D)	6	3
738	Miscellaneous business services	56	11 865	4 388	1 008	362	21	1
75	**Automotive repair, services, and parking**	**132**	**36 918**	**7 973**	**1 754**	**709**	**84**	**11**
751	Automotive rental and leasing, without drivers	16	(D)	(D)	(D)	(D)	–	1
752	Automobile parking	3	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	93	15 701	4 017	873	296	56	8
7532	Top, body, and upholstery repair shops and paint shops	22	4 086	1 227	287	81	13	3
7538	General automotive repair shops	44	7 095	1 594	318	123	30	3
7533, 4, 6, 7, 9	Other automotive repair shops	27	4 520	1 196	268	92	13	2
754	Automotive services, except repair	20	4 846	1 751	402	218	8	2
76	**Miscellaneous repair services**	**47**	**7 911**	**2 077**	**495**	**157**	**24**	**1**
762	Electrical repair shops	20	4 804	1 361	334	94	8	–
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	1	–
7623, 9	Other electrical and electronic repair shops	17	(D)	(D)	(D)	(D)	7	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	6	335	91	18	7	6	–
769	Miscellaneous repair shops and related services	21	2 772	625	143	56	10	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**64**	**19 055**	**5 047**	**1 412**	**983**	**18**	**7**
781, 2	Motion picture production, distribution, and services	7	(D)	(D)	(D)	(D)	–	1
783	Motion picture theaters	10	4 802	568	135	105	2	–
784	Video tape rental	4	(D)	(D)	(D)	(D)	–	–
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	2	–
793	Bowling centers	4	(D)	(D)	(D)	(D)	1	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	37	10 118	3 172	916	683	13	5
80	**Health services**	**384**	**143 593**	**83 799**	**15 440**	**2 427**	**184**	**19**
801	Offices and clinics of doctors of medicine	187	83 396	42 690	10 659	1 084	56	7
802	Offices and clinics of dentists	105	24 111	8 949	2 198	505	71	–
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	1	–
804	Offices and clinics of other health practitioners	43	(D)	(D)	(D)	(D)	29	4
8041	Offices and clinics of chiropractors	17	4 376	880	197	84	15	–
8042	Offices and clinics of optometrists	9	(D)	(D)	(D)	(D)	3	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	17	(D)	(D)	(D)	(D)	11	1
805	Nursing and personal care facilities	10	(D)	(D)	(D)	(D)	1	2
806	Hospitals	2	(D)	(D)	(D)	(D)	–	–
807, 8, 9	Other health services	35	12 279	3 654	900	248	6	6
81	**Legal services**	**121**	**61 121**	**24 185**	**5 948**	**882**	**49**	**35**
823, 4, 9	**Selected educational services**	**11**	**(D)**	**(D)**	**(D)**	**(D)**	**5**	**–**
83	**Social services**	**56**	**8 283**	**3 485**	**780**	**371**	**35**	**5**

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 cc nsuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by Δ, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BOISE CITY—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**219**	**(D)**	**(D)**	**(D)**	**(D)**	**60**	**26**
871	Engineering, architectural, and surveying services	73	(D)	(D)	(D)	(D)	17	5
872	Accounting, auditing, and bookkeeping services	84	(D)	(D)	(D)	(D)	27	20
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	11	(D)	(D)	(D)	(D)	2	-
874	Management and public relations services	51	(D)	(D)	(D)	(D)	14	1
89	**Services, n.e.c.**	**13**	**(D)**	**(D)**	**(D)**	**(D)**	**2**	**-**
	COEUR D'ALENE							
	Total	**387**	**100 753**	**37 488**	**8 585**	**2 925**	**167**	**36**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**20**	**(D)**	**(D)**	**(D)**	**(D)**	**7**	**4**
7011	Hotels and motels	18	(D)	(D)	(D)	(D)	7	4
7011 pt.	Hotels	5	(D)	(D)	(D)	(D)	2	1
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	(D)	5	3
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	-	-
72	**Personal services**	**37**	**3 552**	**1 225**	**297**	**161**	**23**	**3**
721	Laundry, cleaning, and garment services	6	(D)	(D)	(D)	(D)	3	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	4	(D)	(D)	(D)	(D)	2	-
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	-	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	4	464	82	20	7	2	1
723, 4	Beauty and barber shops	20	1 455	603	140	71	14	1
723	Beauty shops	18	(D)	(D)	(D)	(D)	13	-
724	Barber shops	2	(D)	(D)	(D)	(D)	1	1
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	5	(D)	(D)	(D)	(D)	4	1
73	**Business services**	**46**	**11 137**	**6 535**	**1 026**	**547**	**19**	**6**
731	Advertising	3	(D)	(D)	(D)	(D)	-	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	1 237	480	96	31	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	7	(D)	(D)	(D)	(D)	6	-
735	Miscellaneous equipment rental and leasing	3	(D)	(D)	(D)	(D)	2	1
736	Personnel supply services	4	(D)	(D)	(D)	(D)	1	-
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	(D)	1	-
738	Miscellaneous business services	14	(D)	(D)	(D)	(D)	7	2
75	**Automotive repair, services, and parking**	**36**	**6 211**	**1 625**	**333**	**114**	**20**	**1**
751	Automotive rental and leasing, without drivers	4	803	258	46	22	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	28	(D)	(D)	(D)	(D)	16	-
7532	Top, body, and upholstery repair shops and paint shops	6	(D)	(D)	(D)	(D)	2	-
7538	General automotive repair shops	10	985	197	31	10	8	-
7533, 4, 6, 7, 9	Other automotive repair shops	12	(D)	(D)	(D)	(D)	6	-
754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	3	1
76	**Miscellaneous repair services**	**13**	**2 236**	**557**	**113**	**33**	**7**	**1**
762	Electrical repair shops	4	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	-	-	-	-	-	-	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	1	1
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	3	-
769	Miscellaneous repair shops and related services	6	(D)	(D)	(D)	(D)	3	-
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**22**	**4 382**	**986**	**242**	**183**	**4**	**3**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	3	376	119	29	14	1	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	14	2 519	609	146	107	3	3

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	COEUR D'ALENE—Con.							
80	**Health services**	**110**	**34 381**	**13 971**	**3 567**	**880**	**57**	**8**
801	Offices and clinics of doctors of medicine	53	15 955	6 977	1 842	295	25	3
802	Offices and clinics of dentists	29	5 547	1 831	533	128	19	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	15	(D)	(D)	(D)	(D)	11	2
8041	Offices and clinics of chiropractors	8	(D)	(D)	(D)	(D)	5	1
8042	Offices and clinics of optometrists	1	(D)	(D)	(D)	(D)	1	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	6	(D)	(D)	(D)	(D)	5	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	1
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	9	(D)	(D)	(D)	(D)	2	2
81	**Legal services**	**53**	**9 264**	**3 098**	**724**	**162**	**30**	**9**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**1**
83	**Social services**	**10**	**(D)**	**(D)**	**(D)**	**(D)**	**6**	**-**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**38**	**(D)**	**(D)**	**(D)**	**(D)**	**14**	**-**
871	Engineering, architectural, and surveying services	15	(D)	(D)	(D)	(D)	5	-
872	Accounting, auditing, and bookkeeping services	13	(D)	(D)	(D)	(D)	8	-
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	-	-	-	-	-	-	-
874	Management and public relations services	8	(D)	(D)	(D)	(D)	1	-
89	**Services, n.s.c.**	**3**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**-**
	IDAHO FALLS							
	Total	**510**	**537 241**	**231 680**	**57 254**	**8 104**	**174**	**60**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**13**	**(D)**	**(D)**	**(D)**	**(D)**	**8**	**3**
7011	Hotels and motels	13	(D)	(D)	(D)	(D)	8	3
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	10	(D)	(D)	(D)	(D)	4	3
702, 3	Other lodging places	-	-	-	-	-	-	-
72	**Personal services**	**57**	**(D)**	**(D)**	**(D)**	**(D)**	**38**	**6**
721	Laundry, cleaning, and garment services	14	(D)	(D)	(D)	(D)	10	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	(D)	2	1
7216	Drycleaning plants, except rug cleaning*	5	(D)	(D)	(D)	(D)	4	-
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	2	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	7	(D)	(D)	(D)	(D)	3	-
723, 4	Beauty and barber shops	24	(D)	(D)	(D)	(D)	19	1
723	Beauty shops	21	(D)	(D)	(D)	(D)	16	1
724	Barber shops	3	(D)	(D)	(D)	(D)	3	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	3	(D)	(D)	(D)	(D)	1	1
729	Miscellaneous personal services	9	(D)	(D)	(D)	(D)	2	3
73	**Business services**	**54**	**(D)**	**(D)**	**(D)**	**(D)**	**19**	**4**
731	Advertising	4	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	1 319	401	83	24	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	(D)	2	1
734	Services to dwellings and other buildings	2	(D)	(D)	(D)	(D)	1	-
735	Miscellaneous equipment rental and leasing	7	(D)	(D)	(D)	(D)	3	-
736	Personnel supply services	4	(D)	(D)	(D)	(D)	2	-
737	Computer programming, data processing, and other computer related services	13	3 438	1 408	359	73	4	-
738	Miscellaneous business services	15	17 132	12 467	2 811	472	6	2
75	**Automotive repair, services, and parking**	**57**	**(D)**	**(D)**	**(D)**	**(D)**	**23**	**8**
751	Automotive rental and leasing, without drivers	11	4 377	701	182	82	1	1
752	Automobile parking	4	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops	37	(D)	(D)	(D)	(D)	18	4
7532	Top, body, and upholstery repair shops and paint shops	3	(D)	(D)	(D)	(D)	2	-
7538	General automotive repair shops	18	3 759	826	187	64	10	3
7533, 4, 6, 7, 9	Other automotive repair shops	16	(D)	(D)	(D)	(D)	6	1
754	Automotive services, except repair	5	(D)	(D)	(D)	(D)	3	1
76	**Miscellaneous repair services**	**25**	**(D)**	**(D)**	**(D)**	**(D)**	**10**	**2**
762	Electrical repair shops	8	(D)	(D)	(D)	(D)	3	-
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	-	-
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	(D)	3	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	15	(D)	(D)	(D)	(D)	6	2

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	IDAHO FALLS—Con.							
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**26**	**(D)**	**(D)**	**(D)**	**(D)**	**4**	**5**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	1	-
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	4	(D)	(D)	(D)	(D)	1	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	3	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	13	(D)	(D)	(D)	(D)	1	4
80	**Health services**	**163**	**(D)**	**(D)**	**(D)**	**(D)**	**48**	**11**
801	Offices and clinics of doctors of medicine	84	(D)	(D)	(D)	(D)	18	4
802	Offices and clinics of dentists	39	(D)	(D)	(D)	(D)	17	-
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	-	-
804	Offices and clinics of other health practitioners	16	(D)	(D)	(D)	(D)	11	1
8041	Offices and clinics of chiropractors	6	(D)	(D)	(D)	(D)	5	-
8042	Offices and clinics of optometrists	5	(D)	(D)	(D)	(D)	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	(D)	(D)	(D)	(D)	4	1
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)	-	4
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	16	5 919	1 582	374	128	4	2
81	**Legal services**	**37**	**15 151**	**5 179**	**1 159**	**225**	**6**	**11**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**-**
83	**Social services**	**13**	**(D)**	**(D)**	**(D)**	**(D)**	**7**	**2**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**61**	**(D)**	**(D)**	**(D)**	**(D)**	**16**	**10**
871	Engineering, architectural, and surveying services	20	(D)	(D)	(D)	(D)	3	3
872	Accounting, auditing, and bookkeeping services	27	(D)	(D)	(D)	(D)	11	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services	9	(D)	(D)	(D)	(D)	1	-
89	**Services, n.e.c.**	**3**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**-**
	POCATELLO							
	Total	**368**	**92 430**	**36 626**	**8 788**	**2 409**	**150**	**43**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**14**	**(D)**	**(D)**	**(D)**	**(D)**	**4**	**3**
7011	Hotels and motels	14	(D)	(D)	(D)	(D)	4	3
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	12	3 193	886	195	135	3	3
702, 3	Other lodging places	-	-	-	-	-	-	-
72	**Personal services**	**46**	**5 035**	**1 871**	**466**	**302**	**26**	**4**
721	Laundry, cleaning, and garment services	9	1 056	319	75	60	2	3
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	4	532	152	36	22	1	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	-	2
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait	3	(D)	(D)	(D)	(D)	-	1
723, 4	Beauty and barber shops	23	(D)	(D)	(D)	(D)	18	-
723	Beauty shops	22	(D)	(D)	(D)	(D)	17	-
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	4	(D)	(D)	(D)	(D)	2	-
729	Miscellaneous personal services	7	(D)	(D)	(D)	(D)	4	-
73	**Business services**	**38**	**(D)**	**(D)**	**(D)**	**(D)**	**17**	**1**
731	Advertising	2	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	-	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	3	-
734	Services to dwellings and other buildings	7	(D)	(D)	(D)	(D)	6	-
735	Miscellaneous equipment rental and leasing	5	(D)	(D)	(D)	(D)	5	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	POCATELLO—Con.							
73	**Business services**—Con.							
736	Personnel supply services	1	(D)	(D)	(D)	(D)	1	-
737	Computer programming, data processing, and other computer related services	3	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	10	1 884	915	249	64	2	-
75	**Automotive repair, services, and parking**	**41**	**9 039**	**2 337**	**497**	**184**	**20**	**3**
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	34	(D)	(D)	(D)	(D)	15	3
7532	Top, body, and upholstery repair shops and paint shops	7	(D)	(D)	(D)	(D)	2	1
7538	General automotive repair shops	16	3 772	1 016	232	73	8	1
7533, 4, 6, 7, 9	Other automotive repair shops	11	(D)	(D)	(D)	(D)	5	1
754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	4	-
76	**Miscellaneous repair services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**	**8**	**2**
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	1	1
7623, 9	Other electrical and electronic repair shops	2	(D)	(D)	(D)	(D)	-	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	-	-
769	Miscellaneous repair shops and related services	8	(D)	(D)	(D)	(D)	5	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**22**	**4 237**	**1 317**	**288**	**222**	**7**	**2**
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	3	175	47	19	13	-	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	3	(D)	(D)	(D)	(D)	3	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	14	(D)	(D)	(D)	(D)	4	1
80	**Health services**	**111**	**39 150**	**17 474**	**4 329**	**813**	**43**	**7**
801	Offices and clinics of doctors of medicine	58	(D)	(D)	(D)	(D)	19	-
802	Offices and clinics of dentists	23	(D)	(D)	(D)	(D)	14	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	16	(D)	(D)	(D)	(D)	10	1
8041	Offices and clinics of chiropractors	5	1 250	330	82	19	4	-
8042	Offices and clinics of optometrists	5	(D)	(D)	(D)	(D)	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	6	(D)	(D)	(D)	(D)	2	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	1
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	10	3 352	1 132	270	77	-	5
81	**Legal services**	**24**	**12 043**	**4 477**	**1 249**	**178**	**6**	**11**
823, 4, 9	**Selected educational services**	-	-	-	-	-	-	-
83	**Social services**	**17**	**(D)**	**(D)**	**(D)**	**(D)**	**14**	-
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**33**	**(D)**	**(D)**	**(D)**	**(D)**	**6**	**9**
871	Engineering, architectural, and surveying services	14	(D)	(D)	(D)	(D)	1	4
872	Accounting, auditing, and bookkeeping services	13	(D)	(D)	(D)	(D)	4	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	3	(D)	(D)	(D)	(D)	1	-
89	**Services, n.e.c.**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**1**
	TWIN FALLS							
	Total	**385**	**105 649**	**40 095**	**9 149**	**2 748**	**139**	**42**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**14**	**7 133**	**1 700**	**390**	**352**	**5**	**1**
7011	Hotels and motels	14	7 133	1 700	390	352	5	1
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	11	(D)	(D)	(D)	(D)	4	1
702, 3	Other lodging places	-	-	-	-	-	-	-
72	**Personal services**	**32**	**7 006**	**2 432**	**583**	**217**	**17**	**2**
721	Laundry, cleaning, and garment services	6	(D)	(D)	(D)	(D)	4	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	1	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	(D)	2	-
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	3	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	17	(D)	(D)	(D)	(D)	8	1
723	Beauty shops	15	(D)	(D)	(D)	(D)	7	1
724	Barber shops	2	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	1	-
729	Miscellaneous personal services	3	(D)	(D)	(D)	(D)	2	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	TWIN FALLS—Con.							
73	**Business services**	**30**	**(D)**	**(D)**	**(D)**	**(D)**	**10**	**2**
731	Advertising	1	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 198	517	122	44	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	1	(D)	(D)	(D)	(D)	-	-
734	Services to dwellings and other buildings	5	(D)	(D)	(D)	(D)	4	1
735	Miscellaneous equipment rental and leasing	1	(D)	(D)	(D)	(D)	1	-
736	Personnel supply services	3	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	3	(D)	(D)	(D)	(D)	1	1
738	Miscellaneous business services	9	(D)	(D)	(D)	(D)	2	-
75	**Automotive repair, services, and parking**	**32**	**7 028**	**1 382**	**329**	**127**	**18**	**2**
751	Automotive rental and leasing, without drivers	4	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	25	(D)	(D)	(D)	(D)	17	-
7532	Top, body, and upholstery repair shops and paint shops	8	(D)	(D)	(D)	(D)	5	-
7538	General automotive repair shops	11	2 019	329	78	36	9	-
7533, 4, 6, 7, 9	Other automotive repair shops	6	(D)	(D)	(D)	(D)	3	-
754	Automotive services, except repair	3	(D)	(D)	(D)	(D)	-	2
76	**Miscellaneous repair services**	**19**	**(D)**	**(D)**	**(D)**	**(D)**	**13**	**1**
762	Electrical repair shops	6	(D)	(D)	(D)	(D)	4	-
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops	4	788	256	70	21	2	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	12	(D)	(D)	(D)	(D)	8	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**25**	**(D)**	**(D)**	**(D)**	**(D)**	**8**	**3**
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	1	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	-	-	-	-	-	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	18	3 341	685	138	110	7	3
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	117	48 753	21 780	5 065	1 058	36	13
80	**Health services**	61	(D)	(D)	(D)	(D)	7	10
801	Offices and clinics of doctors of medicine	21	(D)	(D)	(D)	(D)	18	-
802	Offices and clinics of dentists	-	-	-	-	-	-	-
803	Offices and clinics of doctors of osteopathy	18	(D)	(D)	(D)	(D)	10	1
804	Offices and clinics of other health practitioners	5	(D)	(D)	(D)	(D)	4	-
8041	Offices and clinics of chiropractors	5	(D)	(D)	(D)	(D)	2	1
8042	Offices and clinics of optometrists	8	(D)	(D)	(D)	(D)	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	6	(D)	(D)	(D)	(D)	-	-
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)	3	2
806	Hospitals	10	(D)	(D)	(D)	(D)	9	12
807, 8, 9	Other health services	40	(D)	(D)	(D)	(D)	-	-
81	**Legal services**	1	(D)	(D)	(D)	(D)	10	-
823, 4, 9	**Selected educational services**	13	(D)	(D)	(D)	(D)	13	6
83	**Social services**	42	(D)	(D)	(D)	(D)	3	6
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	6	(D)	(D)	(D)	(D)	2	-
871	Engineering, architectural, and surveying services	26	(D)	(D)	(D)	(D)	-	-
872	Accounting, auditing, and bookkeeping services	3	(D)	(D)	(D)	(D)	-	-
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	7	(D)	(D)	(D)	(D)	2	-
874	Management and public relations services	-	-	-	-	-	-	-
89	**Services, n.e.c.**							

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by Δ, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	ADA COUNTY (Coextensive with Boise City, ID MSA; see table 8a.)							
	BANNOCK COUNTY							
	Total	**410**	**105 447**	**40 397**	**9 695**	**2 875**	**187**	**50**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**20**	**6 233**	**1 561**	**325**	**254**	**5**	**3**
7011	Hotels and motels	20	6 233	1 561	325	254	5	3
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	16	(D)	(D)	(D)	(D)	4	3
702, 3	Other lodging places	-	-	-	-	-	-	-
72	**Personal services**	**53**	**5 735**	**2 155**	**538**	**338**	**30**	**4**
721	Laundry, cleaning, and garment services	9	1 056	319	75	80	2	3
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	4	532	152	36	22	1	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	-	2
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait	4	576	157	35	25	-	1
723, 4	Beauty and barber shops	28	2 701	1 280	297	158	22	-
723	Beauty shops	27	(D)	(D)	(D)	(D)	21	-
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	4	(D)	(D)	(D)	(D)	2	-
729	Miscellaneous personal services	8	(D)	(D)	(D)	(D)	4	-
73	**Business services**	**39**	**8 253**	**3 354**	**782**	**263**	**18**	**1**
731	Advertising	2	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	-	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	3	-
734	Services to dwellings and other buildings	8	1 264	597	132	76	7	-
735	Miscellaneous equipment rental and leasing	6	1 087	208	43	17	5	-
736	Personnel supply services	1	(D)	(D)	(D)	(D)	1	-
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	10	1 864	915	249	64	2	-
75	**Automotive repair, services, and parking**	**53**	**10 464**	**2 735**	**597**	**244**	**25**	**3**
751	Automotive rental and leasing, without drivers	5	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	43	(D)	(D)	(D)	(D)	19	3
7532	Top, body, and upholstery repair shops and paint shops	8	1 910	508	103	38	3	1
7538	General automotive repair shops	21	4 261	1 148	261	90	11	1
7533, 4, 6, 7, 9	Other automotive repair shops	14	2 278	660	136	48	5	1
754	Automotive services, except repair	5	1 043	216	43	43	5	-
76	**Miscellaneous repair services**	**18**	**3 225**	**1 306**	**289**	**78**	**7**	**2**
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	1	1
7623, 9	Other electrical and electronic repair shops	2	(D)	(D)	(D)	(D)	-	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	-	-
769	Miscellaneous repair shops and related services	9	2 154	959	207	46	6	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**29**	**5 522**	**1 574**	**373**	**327**	**8**	**4**
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	3	175	47	19	13	-	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	3	(D)	(D)	(D)	(D)	3	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	20	3 463	1 167	282	240	5	3
80	**Health services**	**118**	**43 448**	**18 724**	**4 627**	**913**	**44**	**11**
801	Offices and clinics of doctors of medicine	60	21 946	11 753	2 914	302	19	1
802	Offices and clinics of dentists	27	8 965	2 717	626	220	15	3
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	17	3 209	836	199	51	10	1
8041	Offices and clinics of chiropractors	5	1 250	330	82	19	4	-
8042	Offices and clinics of optometrists	6	(D)	(D)	(D)	(D)	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	6	(D)	(D)	(D)	(D)	2	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	1
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	10	3 352	1 132	270	77	-	5
81	**Legal services**	**24**	**12 043**	**4 477**	**1 249**	**178**	**6**	**11**
823, 4, 9	**Selected educational services**	-	-	-	-	-	-	-
83	**Social services**	**18**	**(D)**	**(D)**	**(D)**	**(D)**	**14**	**-**

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BANNOCK COUNTY—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**38**	**8 870**	**3 936**	**787**	**200**	**9**	**10**
871	Engineering, architectural, and surveying services	17	(D)	(D)	(D)	(D)	3	4
872	Accounting, auditing, and bookkeeping services	14	(D)	(D)	(D)	(D)	5	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	–	–
874	Management and public relations services	4	(D)	(D)	(D)	(D)	1	1
89	**Services, n.e.c.**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**1**
	BONNEVILLE COUNTY							
	Total	**535**	**541 387**	**232 710**	**57 482**	**8 190**	**187**	**81**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**17**	**(D)**	**(D)**	**(D)**	**(D)**	**8**	**3**
7011	Hotels and motels	16	(D)	(D)	(D)	(D)	7	3
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)	2	–
7011 pt.	Motels, motor hotels, and tourist courts	12	(D)	(D)	(D)	(D)	5	3
702, 3	Other lodging places	1	(D)	(D)	(D)	(D)	1	–
72	**Personal services**	**57**	**(D)**	**(D)**	**(D)**	**(D)**	**35**	**6**
721	Laundry, cleaning, and garment services	14	(D)	(D)	(D)	(D)	10	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	1	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	(D)	2	1
7216	Drycleaning plants, except rug cleaning*	5	(D)	(D)	(D)	(D)	4	–
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	2	–
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	–
722	Photographic studios, portrait	7	(D)	(D)	(D)	(D)	3	–
723, 4	Beauty and barber shops	24	(D)	(D)	(D)	(D)	19	1
723	Beauty shops	21	(D)	(D)	(D)	(D)	16	1
724	Barber shops	3	(D)	(D)	(D)	(D)	3	–
725	Shoe repair shops and shoeshine parlors	–	–	–	–	–	–	–
726	Funeral service and crematories	3	(D)	(D)	(D)	(D)	1	1
729	Miscellaneous personal services	9	(D)	(D)	(D)	(D)	2	3
73	**Business services**	**57**	**(D)**	**(D)**	**(D)**	**(D)**	**22**	**4**
731	Advertising	5	300	102	22	6	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	1 319	401	83	24	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	(D)	2	1
734	Services to dwellings and other buildings	4	641	245	45	31	3	–
735	Miscellaneous equipment rental and leasing	7	(D)	(D)	(D)	(D)	3	–
736	Personnel supply services	4	(D)	(D)	(D)	(D)	2	–
737	Computer programming, data processing, and other computer related services	13	3 438	1 408	359	73	4	–
738	Miscellaneous business services	15	17 132	12 467	2 811	472	6	2
75	**Automotive repair, services, and parking**	**62**	**16 583**	**3 622**	**841**	**304**	**25**	**7**
751	Automotive rental and leasing, without drivers	11	4 377	701	182	92	1	1
752	Automobile parking	4	(D)	(D)	(D)	(D)	1	–
753	Automotive repair shops	42	11 503	2 720	614	184	20	5
7532	Top, body, and upholstery repair shops and paint shops	6	2 087	563	124	36	3	1
7538	General automotive repair shops	18	3 759	826	187	64	10	3
7533, 4, 6, 7, 9	Other automotive repair shops	18	5 657	1 331	303	84	7	1
754	Automotive services, except repair	5	(D)	(D)	(D)	(D)	3	1
76	**Miscellaneous repair services**	**27**	**(D)**	**(D)**	**(D)**	**(D)**	**11**	**2**
762	Electrical repair shops	8	(D)	(D)	(D)	(D)	3	–
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	–	–
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	(D)	3	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	1	–
769	Miscellaneous repair shops and related services	17	(D)	(D)	(D)	(D)	7	2
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**30**	**(D)**	**(D)**	**(D)**	**(D)**	**3**	**5**
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	2	–
783	Motion picture theaters	6	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	4	(D)	(D)	(D)	(D)	1	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	–	–	–	–	–	–	–
793	Bowling centers	3	(D)	(D)	(D)	(D)	1	–
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	15	(D)	(D)	(D)	(D)	2	4

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BONNEVILLE COUNTY—Con.							
80	**Health services**	**165**	**97 463**	**38 109**	**9 630**	**1 936**	**49**	**11**
801	Offices and clinics of doctors of medicine	85	38 602	18 999	4 700	512	16	4
802	Offices and clinics of dentists	40	14 333	4 579	1 039	284	18	-
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	-	-
804	Offices and clinics of other health practitioners	16	(D)	(D)	(D)	(D)	11	1
8041	Offices and clinics of chiropractors	6	(D)	(D)	(D)	(D)	5	-
8042	Offices and clinics of optometrists	5	(D)	(D)	(D)	(D)	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	(D)	(D)	(D)	(D)	4	1
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)	-	4
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	16	5 919	1 582	374	126	4	2
81	**Legal services**	**37**	**15 151**	**5 179**	**1 159**	**225**	**8**	**11**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**-**
83	**Social services**	**14**	**(D)**	**(D)**	**(D)**	**(D)**	**8**	**2**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**65**	**(D)**	**(D)**	**(D)**	**(D)**	**16**	**10**
871	Engineering, architectural, and surveying services	24	(D)	(D)	(D)	(D)	3	3
872	Accounting, auditing, and bookkeeping services	27	(D)	(D)	(D)	(D)	11	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	(D)	(D)	(D)	(D)	1	-
874	Management and public relations services	9	(D)	(D)	(D)	(D)	1	-
89	**Services, n.e.c.**	**3**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**-**
	CANYON COUNTY							
	Total	**425**	**103 191**	**39 533**	**9 780**	**2 893**	**191**	**56**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**10**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**-**
7011	Hotels and motels	7	1 595	421	71	60	1	-
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)	-	-
7011 pt.	Motels, motor hotels, and tourist courts	3	(D)	(D)	(D)	(D)	1	-
702, 3	Other lodging places	3	(D)	(D)	(D)	(D)	-	-
72	**Personal services**	**70**	**7 176**	**2 319**	**584**	**267**	**45**	**8**
721	Laundry, cleaning, and garment services	15	1 490	432	68	50	11	1
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	3	-
7216	Drycleaning plants, except rug cleaning*	5	548	124	32	18	4	-
7217	Carpet and upholstery cleaning	4	308	52	20	8	3	1
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	7	721	188	42	28	5	-
723, 4	Beauty and barber shops	38	2 348	938	250	130	27	5
723	Beauty shops	33	(D)	(D)	(D)	(D)	22	5
724	Barber shops	5	(D)	(D)	(D)	(D)	5	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	4	2 222	645	126	30	1	-
729	Miscellaneous personal services	6	395	116	48	29	1	2
73	**Business services**	**41**	**5 619**	**1 835**	**399**	**253**	**21**	**3**
731	Advertising	1	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	17	1 301	649	144	110	13	-
735	Miscellaneous equipment rental and leasing	5	913	209	52	20	1	3
736	Personnel supply services	-	-	-	-	-	-	-
737	Computer programming, data processing, and other computer related services	5	808	164	41	14	1	-
738	Miscellaneous business services	9	2 144	583	112	69	4	-
75	**Automotive repair, services, and parking**	**56**	**9 118**	**1 985**	**431**	**199**	**34**	**7**
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	(D)	-	1
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	46	6 974	1 817	363	143	30	4
7532	Top, body, and upholstery repair shops and paint shops	13	2 552	637	141	54	7	2
7538	General automotive repair shops	20	2 941	630	140	57	15	1
7533, 4, 6, 7, 9	Other automotive repair shops	13	1 481	350	82	32	8	1
754	Automotive services, except repair	8	(D)	(D)	(D)	(D)	4	2
76	**Miscellaneous repair services**	**24**	**4 594**	**1 256**	**252**	**77**	**10**	**4**
762	Electrical repair shops	5	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	-	1
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	3	-
769	Miscellaneous repair shops and related services	16	3 928	1 031	209	59	6	3

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	CANYON COUNTY—Con.							
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**27**	**4 632**	**883**	**213**	**190**	**15**	**5**
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	8	1 864	188	47	33	4	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	4	(D)	(D)	(D)	(D)	1	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	13	1 078	301	80	66	5	3
80	**Health services**	**103**	**53 648**	**24 885**	**6 424**	**1 348**	**37**	**12**
801	Offices and clinics of doctors of medicine	39	25 411	14 246	3 343	440	5	3
802	Offices and clinics of dentists	31	5 561	2 094	511	155	18	2
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	20	(D)	(D)	(D)	(D)	11	4
8041	Offices and clinics of chiropractors	8	(D)	(D)	(D)	(D)	6	1
8042	Offices and clinics of optometrists	10	2 071	382	73	37	5	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
805	Nursing and personal care facilities	9	6 201	3 091	698	341	2	2
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	2	(D)	(D)	(D)	(D)	-	1
81	**Legal services**	**28**	**4 128**	**1 500**	**350**	**90**	**10**	**6**
823, 4, 9	**Selected educational services**	-	-	-	-	-	-	-
83	**Social services**	**21**	**3 706**	**1 661**	**385**	**224**	**9**	**2**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**43**	**7 949**	**2 662**	**672**	**171**	**13**	**8**
871	Engineering, architectural, and surveying services	9	(D)	(D)	(D)	(D)	3	-
872	Accounting, auditing, and bookkeeping services	26	5 131	1 569	432	108	9	8
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	8	(D)	(D)	(D)	(D)	-	-
89	**Services, n.e.c.**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**1**
	KOOTENAI COUNTY							
	Total	**503**	**118 587**	**43 096**	**9 950**	**3 521**	**248**	**47**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**26**	**23 334**	**6 624**	**1 481**	**698**	**9**	**5**
7011	Hotels and motels	21	(D)	(D)	(D)	(D)	9	4
7011 pt.	Hotels	8	(D)	(D)	(D)	(D)	4	1
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	(D)	5	3
702, 3	Other lodging places	5	(D)	(D)	(D)	(D)	-	1
72	**Personal services**	**47**	**4 763**	**1 568**	**382**	**210**	**28**	**5**
721	Laundry, cleaning, and garment services	8	1 277	404	97	62	3	1
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	5	852	214	52	39	2	1
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	-	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	4	464	82	20	7	2	1
723, 4	Beauty and barber shops	26	1 771	736	176	100	19	2
723	Beauty shops	24	(D)	(D)	(D)	(D)	18	1
724	Barber shops	2	(D)	(D)	(D)	(D)	1	1
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	4	(D)	(D)	(D)	(D)	4	1
729	Miscellaneous personal services	5	(D)	(D)	(D)	(D)	-	-
73	**Business services**	**57**	**12 287**	**6 847**	**1 103**	**589**	**25**	**7**
731	Advertising	3	(D)	(D)	(D)	(D)	-	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	1 237	480	96	31	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	1 971	783	157	38	3	-
734	Services to dwellings and other buildings	9	780	329	72	49	6	-
735	Miscellaneous equipment rental and leasing	7	738	148	34	11	4	2

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	KOOTENAI COUNTY—Con.							
73	**Business services**—Con.							
736	Personnel supply services	6	(D)	(D)	(D)	(D)	2	-
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	(D)	1	-
738	Miscellaneous business services	16	2 360	935	207	307	7	2
75	**Automotive repair, services, and parking**	**52**	**7 891**	**1 985**	**421**	**152**	**30**	**2**
751	Automotive rental and leasing, without drivers	4	803	258	46	22	1	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	42	6 401	1 588	348	110	25	-
7532	Top, body, and upholstery repair shops and paint shops	10	1 500	449	117	37	6	-
7538	General automotive repair shops	17	1 601	316	62	24	12	-
7533, 4, 6, 7, 9	Other automotive repair shops	15	3 300	823	169	49	7	-
754	Automotive services, except repair	6	487	139	27	20	4	2
76	**Miscellaneous repair services**	**17**	**2 969**	**723**	**148**	**44**	**9**	**1**
762	Electrical repair shops	6	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	-	-	-	-	-	-	-
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	(D)	1	1
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	3	-
769	Miscellaneous repair shops and related services	8	1 813	502	103	30	5	-
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**33**	**6 683**	**1 540**	**382**	**291**	**7**	**6**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	6	(D)	(D)	(D)	(D)	2	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	-	1
793	Bowling centers	3	885	226	62	55	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	20	3 952	931	203	187	5	3
80	**Health services**	**140**	**39 847**	**15 706**	**4 008**	**1 013**	**79**	**8**
801	Offices and clinics of doctors of medicine	61	18 018	7 696	2 038	339	31	3
802	Offices and clinics of dentists	39	7 514	2 401	670	180	26	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	21	(D)	(D)	(D)	(D)	17	2
8041	Offices and clinics of chiropractors	10	865	193	76	24	7	1
8042	Offices and clinics of optometrists	4	(D)	(D)	(D)	(D)	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	7	(D)	(D)	(D)	(D)	6	1
805	Nursing and personal care facilities	4	5 230	2 953	664	266	-	1
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	14	3 707	1 302	297	100	5	2
81	**Legal services**	**57**	**9 868**	**3 381**	**785**	**182**	**32**	**10**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**1**
83	**Social services**	**14**	**1 395**	**608**	**137**	**120**	**7**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**52**	**9 067**	**3 933**	**1 060**	**202**	**22**	**-**
871	Engineering, architectural, and surveying services	20	(D)	(D)	(D)	(D)	6	-
872	Accounting, auditing, and bookkeeping services	19	(D)	(D)	(D)	(D)	12	-
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	-	-	-	-	-	-	-
874	Management and public relations services	13	(D)	(D)	(D)	(D)	4	-
89	**Services, n.e.c.**	**7**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**1**
	TWIN FALLS COUNTY							
	Total	**439**	**121 418**	**47 422**	**10 896**	**3 105**	**179**	**49**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**18**	**7 285**	**1 747**	**399**	**356**	**8**	**1**
7011	Hotels and motels	16	(D)	(D)	(D)	(D)	7	1
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	(D)	6	1
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
72	**Personal services**	**39**	**7 413**	**2 525**	**609**	**237**	**22**	**2**
721	Laundry, cleaning, and garment services	7	3 343	1 175	282	93	5	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	1	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	4	(D)	(D)	(D)	(D)	3	-
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	3	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	21	1 834	845	199	99	12	1
723	Beauty shops	19	(D)	(D)	(D)	(D)	11	1
724	Barber shops	2	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	4	1 174	284	61	15	1	-
729	Miscellaneous personal services	3	(D)	(D)	(D)	(D)	2	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	TWIN FALLS COUNTY—Con.							
73	**Business services**	**38**	**11 729**	**7 048**	**1 759**	**296**	**15**	**3**
731	Advertising	1	(D)	(D)	(D)	(D)	–	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 196	517	123	44	2	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	2	(D)	(D)	(D)	(D)	1	–
734	Services to dwellings and other buildings	6	689	333	70	60	5	1
735	Miscellaneous equipment rental and leasing	2	(D)	(D)	(D)	(D)	1	–
736	Personnel supply services	3	(D)	(D)	(D)	(D)	–	–
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	(D)	1	1
738	Miscellaneous business services	13	1 303	523	128	44	5	1
75	**Automotive repair, services, and parking**	**44**	**8 519**	**1 619**	**386**	**160**	**25**	**4**
751	Automotive rental and leasing, without drivers	5	1 282	242	58	18	1	–
752	Automobile parking	–	–	–	–	–	–	–
753	Automotive repair shops	35	6 442	1 142	279	107	24	2
7532	Top, body, and upholstery repair shops and paint shops	11	1 926	329	87	27	7	1
7536	General automotive repair shops	17	2 821	455	109	54	14	1
7533, 4, 6, 7, 9	Other automotive repair shops	7	1 695	358	83	26	3	–
754	Automotive services, except repair	4	795	235	49	35	1	2
76	**Miscellaneous repair services**	**26**	**3 753**	**1 099**	**232**	**74**	**17**	**2**
762	Electrical repair shops	7	(D)	(D)	(D)	(D)	4	–
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	2	–
7623, 9	Other electrical and electronic repair shops	4	788	268	70	21	2	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	1	1
769	Miscellaneous repair shops and related services	17	2 541	631	114	40	12	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**34**	**6 454**	**1 409**	**307**	**219**	**10**	**3**
781, 2	Motion picture production, distribution, and services	–	–	–	–	–	–	–
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	1	(D)	(D)	(D)	(D)	–	–
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	–	–	–	–	–	–	–
793	Bowling centers	4	(D)	(D)	(D)	(D)	1	–
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	25	4 304	932	184	133	9	3
80	**Health services**	**128**	**51 841**	**23 081**	**5 284**	**1 178**	**40**	**18**
801	Offices and clinics of doctors of medicine	64	24 199	10 965	2 919	312	8	10
802	Offices and clinics of dentists	23	4 582	1 152	235	84	18	–
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	20	(D)	(D)	(D)	(D)	11	1
8041	Offices and clinics of chiropractors	6	(D)	(D)	(D)	(D)	5	–
8042	Offices and clinics of optometrists	5	(D)	(D)	(D)	(D)	2	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	9	816	334	81	20	4	–
805	Nursing and personal care facilities	9	6 877	3 196	525	446	–	2
806	Hospitals	1	(D)	(D)	(D)	(D)	–	–
807, 8, 9	Other health services	11	4 869	2 060	638	102	3	3
81	**Legal services**	**43**	**11 230**	**3 193**	**710**	**176**	**10**	**12**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**–**	**–**
83	**Social services**	**17**	**2 151**	**758**	**152**	**92**	**14**	**–**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**49**	**10 650**	**4 812**	**1 042**	**304**	**17**	**6**
871	Engineering, architectural, and surveying services	7	(D)	(D)	(D)	(D)	4	–
872	Accounting, auditing, and bookkeeping services	30	(D)	(D)	(D)	(D)	11	6
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	(D)	(D)	(D)	(D)	–	–
874	Management and public relations services	8	(D)	(D)	(D)	(D)	2	–
89	**Services, n.e.c.**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**–**	**–**

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BOISE CITY, ID MSA							
	Total	**1 691**	**566 343**	**213 142**	**50 747**	**14 169**	**700**	**155**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**41**	**36 157**	**9 087**	**2 197**	**1 142**	**11**	**14**
7011	Hotels and motels	36	35 727	9 012	2 182	1 133	8	13
7011 pt.	Hotels	13	27 052	6 897	1 695	825	1	4
7011 pt.	Motels, motor hotels, and tourist courts	23	8 675	2 115	487	308	7	9
702, 3	Other lodging places	5	430	75	15	9	3	1
72	**Personal services**	**160**	**23 094**	**8 409**	**2 004**	**933**	**92**	**11**
721	Laundry, cleaning, and garment services	49	10 625	3 786	931	419	27	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	1	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	14	1 507	358	86	61	12	1
7216	Drycleaning plants, except rug cleaning*	16	3 099	1 357	364	169	6	-
7217	Carpet and upholstery cleaning	10	1 010	364	81	58	6	-
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	6	(D)	(D)	(D)	(D)	3	-
722	Photographic studios, portrait	13	2 404	659	119	75	6	-
723, 4	Beauty and barber shops	77	5 935	2 697	644	318	54	5
723	Beauty shops	70	5 604	2 575	615	305	48	4
724	Barber shops	7	331	122	29	13	6	1
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	1	1
726	Funeral service and crematories	9	2 995	867	207	59	1	2
729	Miscellaneous personal services	10	(D)	(D)	(D)	(D)	3	2
73	**Business services**	**258**	**76 331**	**34 311**	**7 692**	**3 802**	**78**	**18**
731	Advertising	26	8 323	3 169	815	231	4	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	11	5 061	1 769	444	190	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	26	4 898	1 257	293	97	9	4
734	Services to dwellings and other buildings	50	13 144	7 407	1 711	1 729	25	6
735	Miscellaneous equipment rental and leasing	22	4 891	1 279	275	119	6	3
736	Personnel supply services	15	10 717	7 520	1 337	765	5	-
737	Computer programming, data processing, and other computer related services	44	15 439	6 801	1 633	258	6	3
738	Miscellaneous business services	64	13 858	5 109	1 184	423	22	1
75	**Automotive repair, services, and parking**	**170**	**47 663**	**10 538**	**2 341**	**907**	**80**	**13**
751	Automotive rental and leasing, without drivers	19	17 826	2 542	554	204	-	1
752	Automobile parking	4	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	123	23 055	5 903	1 305	447	69	9
7532	Top, body, and upholstery repair shops and paint shops	35	6 971	2 169	526	142	18	3
7538	General automotive repair shops	54	8 774	1 976	395	162	36	3
7533, 4, 6, 7, 9	Other automotive repair shops	34	7 310	1 738	384	143	15	3
754	Automotive services, except repair	24	(D)	(D)	(D)	(D)	11	3
76	**Miscellaneous repair services**	**68**	**11 153**	**3 139**	**702**	**220**	**38**	**1**
762	Electrical repair shops	24	5 419	1 552	375	101	10	-
7622	Radio and television repair shops	6	1 920	591	129	35	2	-
7623, 9	Other electrical and electronic repair shops	18	3 499	961	246	66	8	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	9	574	170	39	18	9	-
769	Miscellaneous repair shops and related services	35	5 160	1 417	288	101	19	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**84**	**23 561**	**6 283**	**1 677**	**1 182**	**23**	**8**
781, 2	Motion picture production, distribution, and services	7	(D)	(D)	(D)	(D)	-	1
783	Motion picture theaters	10	4 602	566	135	105	2	-
784	Video tape rental	7	886	217	45	29	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	2	-
793	Bowling centers	5	3 128	1 009	287	155	1	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	53	13 788	4 179	1 123	862	18	6
80	**Health services**	**425**	**151 221**	**56 432**	**16 030**	**2 592**	**189**	**21**
801	Offices and clinics of doctors of medicine	193	85 206	43 330	10 798	1 109	59	7
802	Offices and clinics of dentists	120	26 884	10 059	2 441	564	82	-
803	Offices and clinics of doctors of osteopathy	3	(D)	(D)	(D)	(D)	1	1
804	Offices and clinics of other health practitioners	54	(D)	(D)	(D)	(D)	38	5
8041	Offices and clinics of chiropractors	22	5 266	1 006	226	102	20	-
8042	Offices and clinics of optometrists	14	2 474	482	120	43	7	4
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	18	(D)	(D)	(D)	(D)	11	1
805	Nursing and personal care facilities	11	9 156	4 347	717	301	1	2
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	42	13 481	4 132	1 017	286	8	6
81	**Legal services**	**128**	**62 002**	**24 439**	**6 011**	**904**	**52**	**36**
823, 4, 9	**Selected educational services**	**14**	**3 477**	**1 350**	**317**	**91**	**7**	**-**
83	**Social services**	**84**	**10 197**	**4 167**	**934**	**525**	**53**	**7**

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BOISE CITY, ID MSA—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**243**	**120 406**	**44 612**	**10 793**	**1 848**	**74**	**26**
871	Engineering, architectural, and surveying services	83	81 348	29 266	7 185	951	23	5
872	Accounting, auditing, and bookkeeping services	91	(D)	(D)	(D)	(D)	32	20
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	11	(D)	(D)	(D)	(D)	2	–
874	Management and public relations services	58	(D)	(D)	(D)	(D)	17	1
89	**Services, n.e.c.**	**16**	**1 981**	**375**	**49**	**23**	**3**	**–**

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY, ID MSA					
	Total	**203**	**202 820**	**86 872**	**20 752**	**5 484**
7032, 704	**Camps and membership lodging**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**11**	**(D)**	**(D)**	**(D)**	**(D)**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**17**	**156 914**	**71 110**	**16 947**	**3 749**
81	**Legal aid societies and similar legal services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**69**	**18 220**	**5 978**	**1 477**	**818**
861, 2, 4, 9	**Selected membership organizations**	**96**	**19 843**	**6 916**	**1 683**	**540**
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	Total	**4 548**	**1 497 581**	**576 325**	**138 869**	**33 452**	**2 211**	**496**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**262**	**95 405**	**26 190**	**5 940**	**3 854**	**112**	**39**
7011	Hotels and motels	220	90 562	24 929	5 715	3 715	98	33
7011 pt.	Hotels	61	55 856	16 902	4 007	2 227	22	9
7011 pt.	Hotels, 25 guestrooms or more	38	(D)	(D)	(D)	(D)	7	3
7011 pt.	Hotels, less than 25 guestrooms	23	(D)	(D)	(D)	(D)	15	6
7011 pt.	Motels, motor hotels, and tourist courts	159	34 706	8 027	1 708	1 488	76	24
7011 pt.	Motels, tourist courts	144	24 590	5 204	1 015	925	74	21
7011 pt.	Motor hotels	15	10 116	2 823	693	563	2	3
702, 3	Other lodging places	42	4 843	1 261	225	139	14	6
702	Rooming and boarding houses	6	(D)	(D)	(D)	(D)	2	1
703	Camps and recreational vehicle parks	36	(D)	(D)	(D)	(D)	12	5
72	**Personal services**	**536**	**56 922**	**18 185**	**4 431**	**2 298**	**342**	**50**
721	Laundry, cleaning, and garment services	92	16 070	5 079	1 235	602	58	9
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	(D)	3	-
7213	Linen supply*	4	(D)	(D)	(D)	(D)	1	-
7215	Coin-operated laundries and drycleaning	23	2 045	520	127	101	15	3
7216	Drycleaning plants, except rug cleaning*	39	4 551	1 231	321	178	27	2
7217	Carpet and upholstery cleaning	16	1 480	523	121	106	9	3
7218	Industrial launderers*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	5	(D)	(D)	(D)	(D)	3	1
7212	Garment pressing, and agents for laundries and drycleaners	4	(D)	(D)	(D)	(D)	2	1
7219	Laundry and garment services, n.e.c.*	1	(D)	(D)	(D)	(D)	1	-
7219 pt.	Diaper and other laundry services, n.e.c.*	1	(D)	(D)	(D)	(D)	1	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	34	3 611	790	178	111	18	2
723, 4	Beauty and barber shops	286	18 178	7 707	1 806	1 056	221	22
723	Beauty shops	269	17 578	7 457	1 747	1 031	207	21
724	Barber shops	17	600	250	59	25	14	1
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	55	14 236	3 325	780	193	11	2
729	Miscellaneous personal services	67	(D)	(D)	(D)	(D)	32	15
7291	Tax return preparation services	29	(D)	(D)	(D)	(D)	17	7
7299	Miscellaneous personal services, n.e.c.	38	(D)	(D)	(D)	(D)	15	8
73	**Business services**	**406**	**86 909**	**42 237**	**9 265**	**2 940**	**194**	**30**
731	Advertising	17	1 444	494	108	33	1	3
7311	Advertising agencies	10	751	334	74	20	1	1
7312	Outdoor advertising services	1	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	4	(D)	(D)	(D)	(D)	-	2
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	36	6 458	2 615	541	194	7	2
7322	Adjustment and collection services	29	4 509	1 708	381	141	7	2
7323	Credit reporting services	7	1 949	907	160	53	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	36	4 819	1 600	345	151	19	3
7331	Direct mail advertising services	1	(D)	(D)	(D)	(D)	1	-
7334	Photocopying and duplicating services	6	(D)	(D)	(D)	(D)	1	2
7334 pt.	Blueprinting and photocopying services	5	(D)	(D)	(D)	(D)	1	2
7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	-	-
7338	Secretarial and court reporting services	14	1 645	602	130	77	10	1
7335, 6	Commercial photography, art, and graphics	15	2 515	860	178	52	7	-
7335	Commercial photography	6	1 695	494	89	31	3	-
7336	Commercial art and graphic design	9	820	366	89	21	4	-
734	Services to dwellings and other buildings	93	8 868	3 810	884	807	72	4
7342	Disinfecting and pest control services	7	(D)	(D)	(D)	(D)	3	-
7349	Building cleaning and maintenance services, n.e.c.	86	(D)	(D)	(D)	(D)	69	4
7349 pt.	Window cleaning	-	-	-	-	-	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	86	(D)	(D)	(D)	(D)	69	4
735	Miscellaneous equipment rental and leasing	49	9 366	1 915	425	130	26	9
7352	Medical equipment rental and leasing	2	(D)	(D)	(D)	(D)	-	2
7353	Heavy construction equipment rental and leasing	7	(D)	(D)	(D)	(D)	2	2
7359	Equipment rental and leasing, n.e.c.	40	(D)	(D)	(D)	(D)	24	5
736	Personnel supply services	20	6 978	5 530	830	286	9	-
7361	Employment agencies	11	917	476	122	136	7	-
7363	Help supply services	9	6 061	5 054	708	150	2	-
737	Computer programming, data processing, and other computer related services	40	15 141	7 504	1 982	244	9	2
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	24	11 252	6 139	1 641	169	6	2
7371	Computer programming services	16	7 960	5 259	1 424	106	5	1
7372	Prepackaged software	3	476	221	58	20	1	-
7373	Computer integrated systems design	5	2 816	659	161	43	-	1
7374, 5, 6	Data processing services	10	(D)	(D)	(D)	(D)	2	-
7374, 5	Computer processing, information retrieval	9	(D)	(D)	(D)	(D)	2	-
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	6	(D)	(D)	(D)	(D)	1	-
7377	Computer rental and leasing	1	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	3	(D)	(D)	(D)	(D)	1	-
7379	Computer related services, n.e.c.	2	(D)	(D)	(D)	(D)	-	-

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
73	**Business services**—Con.							
738	Miscellaneous business services	115	33 835	18 769	4 150	1 295	51	7
7381, 2	Detective agencies and protective services	26	19 074	14 093	3 257	937	9	-
7381	Detective, guard, and armored car services	27	(D)	(D)	(D)	(D)	9	-
7382	Security systems services	1	(D)	(D)	(D)	(D)	-	-
7383	News syndicates	1	(D)	(D)	(D)	(D)	1	-
7384	Photofinishing laboratories*	15	(D)	(D)	(D)	(D)	8	1
7389	Business services, n.e.c.	71	12 116	4 075	759	291	33	6
7389 pt.	Sign painting shops	3	(D)	(D)	(D)	(D)	2	-
7389 pt.	Interior designing	4	397	41	7	4	4	-
7389 pt.	Telephone answering services	10	(D)	(D)	(D)	(D)	5	-
7389 pt.	Other business services	54	10 569	3 536	627	219	22	6
75	**Automotive repair, services, and parking**	**468**	**85 175**	**18 982**	**4 329**	**1 654**	**284**	**41**
751	Automotive rental and leasing, without drivers	36	10 070	1 823	422	200	5	2
7513	Truck rental and leasing, without drivers	9	3 939	833	147	57	-	2
7514, 5	Passenger car rental and leasing, without drivers	26	(D)	(D)	(D)	(D)	5	-
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	4	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	4	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	-	-	-	-	-	-	-
753	Automotive repair shops	392	69 782	15 819	3 614	1 245	255	32
7532	Top, body, and upholstery repair shops and paint shops	101	18 688	4 798	1 154	373	66	9
7532 pt.	Top and body repair shops	97	(D)	(D)	(D)	(D)	65	8
7532 pt.	Paint shops	4	(D)	(D)	(D)	(D)	1	1
7538	General automotive repair shops	189	28 825	6 029	1 375	525	137	15
7538 pt.	General automotive repair shops, except diesel	175	24 476	5 208	1 175	468	129	15
7538 pt.	Diesel repair shops	14	4 349	821	200	57	8	-
7533, 4, 6, 7, 9	Other automotive repair shops	102	22 269	4 992	1 085	347	52	8
7533	Automotive exhaust system repair shops	17	(D)	(D)	(D)	(D)	10	-
7534	Tire retreading and repair shops	12	5 708	819	177	51	3	1
7536	Automotive glass replacement shops	18	4 212	1 084	231	72	9	1
7537	Automotive transmission repair shops	18	(D)	(D)	(D)	(D)	9	1
7539	Automotive repair shops, n.e.c.	37	5 194	1 342	300	101	21	5
7539 pt.	Radiator repair	13	976	199	36	20	9	2
7539 pt.	Brake, front end, and wheel alignment	11	2 066	371	86	32	7	2
7539 pt.	Automotive electrical and fuel system services	10	(D)	(D)	(D)	(D)	4	1
7539 pt.	Other automotive repair shops, n.e.c.	3	(D)	(D)	(D)	(D)	1	-
754	Automotive services, except repair	36	(D)	(D)	(D)	(D)	23	7
7542	Carwashes	22	2 511	563	118	104	16	4
7549	Automotive services, except repair and carwashes	14	(D)	(D)	(D)	(D)	7	3
76	**Miscellaneous repair services**	**225**	**36 342**	**9 657**	**2 066**	**673**	**125**	**19**
762	Electrical repair shops	53	9 163	2 570	618	182	21	5
7622	Radio and television repair shops	23	3 504	1 109	260	81	10	2
7623, 9	Other electrical and electronic repair shops	30	5 659	1 461	358	101	11	3
7623	Refrigeration and air-conditioning service and repair shops	10	2 594	758	178	44	1	-
7629	Electrical and electronic repair shops, n.e.c.	20	3 065	703	180	57	10	3
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	24	(D)	(D)	(D)	(D)	18	2
769	Miscellaneous repair shops and related services	146	25 281	6 640	1 354	440	85	12
7692	Welding repair	27	4 352	1 200	231	88	19	3
7694	Armature rewinding shops	23	6 572	2 027	424	107	7	3
7699	Repair shops and related services, n.e.c.	96	14 357	3 413	699	245	59	6
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**378**	**53 949**	**12 422**	**2 817**	**2 377**	**130**	**43**
781, 2	Motion picture production, distribution, and services	5	(D)	(D)	(D)	(D)	3	-
783	Motion picture theaters	55	10 061	1 761	383	416	8	-
7832	Motion picture theaters, except drive-in	45	(D)	(D)	(D)	(D)	7	-
7833	Drive-in motion picture theaters	10	(D)	(D)	(D)	(D)	1	-
784	Video tape rental	48	6 813	1 154	278	191	19	13
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	-	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	-	-	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	(D)	(D)	(D)	(D)	-	1
793	Bowling centers	42	7 156	1 783	501	347	18	3
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	227	29 201	7 523	1 602	1 399	82	26
794	Commercial sports	9	(D)	(D)	(D)	(D)	1	1
7941	Professional sports clubs and promoters	4	993	405	75	30	-	1
7948	Racing, including track operation	5	(D)	(D)	(D)	(D)	1	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	218	(D)	(D)	(D)	(D)	81	25
791	Dance studios, schools, and halls	8	(D)	(D)	(D)	(D)	5	2
7991	Physical fitness facilities	36	5 617	1 637	427	395	9	9
7992	Public golf courses	17	2 370	632	92	85	9	1
7993	Coin-operated amusement devices	15	2 493	504	125	50	2	1
7996	Amusement parks	1	(D)	(D)	(D)	(D)	-	1
7997	Membership sports and recreation clubs	21	3 321	902	156	150	7	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	120	13 437	3 236	675	609	49	10
7999 pt.	Concession operators of amusement devices and rides	1	(D)	(D)	(D)	(D)	1	-
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	(D)	-	-
7999 pt.	Billiard and pool establishments	6	(D)	(D)	(D)	(D)	2	1
7999 pt., 84	Other recreation and amusements, including museums	112	(D)	(D)	(D)	(D)	46	9

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
80	**Health services**	**1 194**	**423 375**	**173 995**	**42 992**	**10 136**	**552**	**98**
801	Offices and clinics of doctors of medicine	519	192 455	88 804	22 596	3 121	173	43
801 pt.	Offices of doctors of medicine	506	(D)	(D)	(D)	(D)	172	39
801 pt.	Clinics of doctors of medicine	13	(D)	(D)	(D)	(D)	1	4
802	Offices and clinics of dentists	326	69 182	21 594	5 254	1 620	214	7
802 pt.	Offices of dentists	323	68 627	21 296	5 192	1 609	212	7
802 pt.	Clinics of dentists	3	555	298	62	11	2	-
803	Offices and clinics of doctors of osteopathy	10	(D)	(D)	(D)	(D)	5	1
804	Offices and clinics of other health practitioners	193	(D)	(D)	(D)	(D)	128	14
8041	Offices and clinics of chiropractors	74	10 166	2 172	549	207	58	2
8042	Offices and clinics of optometrists	80	13 712	2 731	676	250	49	9
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	39	(D)	(D)	(D)	(D)	21	3
8043	Offices and clinics of podiatrists	12	(D)	(D)	(D)	(D)	9	-
8049	Offices and clinics of health practitioners, n.e.c.	27	2 838	1 176	276	85	12	3
805	Nursing and personal care facilities	55	46 133	23 308	5 031	2 661	4	16
8051	Skilled nursing care facilities	39	40 391	20 667	4 504	2 326	2	10
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	16	5 742	2 641	527	335	2	6
8052	Intermediate care facilities	10	(D)	(D)	(D)	(D)	1	4
8059	Nursing and personal care facilities, n.e.c.	6	(D)	(D)	(D)	(D)	1	2
806	Hospitals	7	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	4	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	84	24 156	8 606	2 199	627	28	17
807	Medical and dental laboratories	44	15 456	5 053	1 330	324	15	11
8071	Medical laboratories	21	(D)	(D)	(D)	(D)	-	10
8072	Dental laboratories	23	(D)	(D)	(D)	(D)	15	1
808	Home health care services	13	2 279	890	203	112	3	1
809	Miscellaneous health and allied services, n.e.c.	27	6 421	2 663	666	191	10	5
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	18	4 114	1 703	428	115	8	3
8099	Health and allied services, n.e.c.	9	2 307	960	238	76	2	2
81	**Legal services**	**380**	**83 502**	**26 967**	**6 410**	**1 391**	**170**	**94**
823, 4, 9	**Selected educational services**	**12**	**760**	**204**	**47**	**42**	**4**	**1**
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	2	(D)	(D)	(D)	(D)	1	-
829	Schools and educational services, n.e.c.	10	(D)	(D)	(D)	(D)	3	1
83	**Social services**	**185**	**15 980**	**5 861**	**1 314**	**945**	**111**	**18**
835	Child day care services	88	4 451	1 825	429	419	64	8
832, 3, 6, 9	Other social services	77	11 529	4 036	885	526	47	8
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**488**	**556 072**	**240 634**	**59 008**	**7 089**	**181**	**60**
871	Engineering, architectural, and surveying services	149	57 096	22 742	5 372	883	49	14
8711	Engineering services	83	43 980	18 304	4 406	672	14	6
8712	Architectural services	40	9 723	3 016	673	143	21	6
8713	Surveying services	26	3 393	1 422	293	68	14	2
872	Accounting, auditing, and bookkeeping services	231	(D)	(D)	(D)	(D)	107	41
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	22	(D)	(D)	(D)	(D)	2	-
8731	Commercial physical and biological research	7	(D)	(D)	(D)	(D)	1	-
8732	Commercial economic, sociological, and educational research	3	(D)	(D)	(D)	(D)	1	-
8734	Testing laboratories	12	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	86	(D)	(D)	(D)	(D)	23	5
8741	Management services	36	(D)	(D)	(D)	(D)	10	2
8742	Management consulting services	40	(D)	(D)	(D)	(D)	11	2
8743	Public relations services	3	(D)	(D)	(D)	(D)	1	-
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c.	6	(D)	(D)	(D)	(D)	1	1
89	**Services, n.e.c.**	**34**	**3 186**	**1 011**	**250**	**73**	**6**	**5**

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**524**	**391 104**	**178 158**	**44 464**	**12 157**
7032, 704	**Camps and membership lodging**	**23**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**32**	**(D)**	**(D)**	**(D)**	**(D)**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**72**	**276 309**	**123 148**	**31 360**	**7 947**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	11	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	8	(D)	(D)	(D)	(D)
806	Hospitals	42	258 137	115 750	29 601	7 205
808, 9	Other health services	11	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**182**	**36 128**	**16 019**	**3 845**	**2 206**
835	Child day care services	26	2 312	1 394	367	222
832, 3, 6, 9	Other social services	156	33 816	14 625	3 478	1 984
832	Individual and family social services	85	8 084	3 701	872	585
833	Job training and vocational rehabilitation services	19	8 440	3 987	928	692
836	Residential care	18	7 775	4 161	1 007	376
839	Social services, n.e.c.	34	9 517	2 776	671	331
861, 2, 4, 9	**Selected membership organizations**	**194**	**25 256**	**9 244**	**2 268**	**988**
861	Business associations	48	6 384	2 862	713	145
864	Civic, social, and fraternal associations	116	14 807	5 075	1 230	739
862, 9	Other membership organizations	30	4 065	1 307	325	84
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**7**	**(D)**	**(D)**	**(D)**	**(D)**
873	Research, development, and testing services	5	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Idaho	(X)	**2 063 924**	**2 063 924**	**100.0**	**Idaho**—Con.				
Idaho Falls	1	537 241	537 241	26.0	Grangeville	21	6 379	1 698 204	82.3
Boise City	2	515 162	1 053 403	51.0	Weiser	22	5 991	1 704 195	82.6
Twin Falls	3	105 649	1 159 052	56.2	Salmon	23	5 281	1 709 476	82.8
Coeur d'Alene	4	100 753	1 259 805	61.0	Orofino	24	5 127	1 714 603	83.1
Pocatello	5	92 430	1 352 235	65.5	Preston	25	5 050	1 719 653	83.3
Lewiston	6	76 855	1 429 090	69.2	Gooding	26	4 971	1 724 624	83.6
Nampa	7	51 509	1 480 599	71.7	Payette	27	4 699	1 729 323	83.8
Caldwell	8	46 598	1 527 197	74.0	St. Maries	28	4 372	1 733 695	84.0
Moscow	9	30 275	1 557 472	75.5	Kellogg	29	4 158	1 737 853	84.2
Burley ▲	10	20 020	1 577 492	76.4	Rigby	30	2 799	1 740 652	84.3
Sandpoint	11	19 587	1 597 079	77.4	American Falls	31	2 605	1 743 257	84.5
Rexburg	12	17 674	1 614 753	78.2	Shelley	32	1 859	1 745 116	84.6
Blackfoot	13	16 028	1 630 781	79.0	Eagle	33	1 197	1 746 313	84.6
Meridian	14	10 844	1 641 625	79.5	St. Anthony	34	1 183	1 747 496	84.7
Garden City	15	10 332	1 651 957	80.0	Heyburn	35	333	1 747 829	84.7
Buhl	16	9 175	1 661 132	80.5	Ammon	(X)	(D)	(X)	(X)
Mountain Home	17	8 432	1 669 564	80.9	Emmett	(X)	(D)	(X)	(X)
Rupert	18	7 655	1 677 219	81.3	Hayden	(X)	(D)	(X)	(X)
Chubbuck	19	7 474	1 684 693	81.6	Montpelier	(X)	(D)	(X)	(X)
Jerome	20	7 132	1 691 825	82.0	Post Falls	(X)	(D)	(X)	(X)
					Soda Springs	(X)	(D)	(X)	(X)

[1]Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Idaho	(X)	**2 063 924**	**2 063 924**	**100.0**	**Idaho**—Con.				
Ada	1	566 343	566 343	27.4	Gooding	21	7 206	1 675 059	90.8
Bonneville	2	541 387	1 107 730	53.7	Jefferson	22	6 945	1 682 004	91.2
Twin Falls	3	121 418	1 229 148	59.6	Lemhi	23	6 575	1 688 579	91.5
Kootenai	4	118 587	1 347 735	65.3	Washington	24	6 535	1 695 114	91.8
Bannock	5	105 447	1 453 182	70.4	Gem	25	6 279	1 901 393	92.1
Canyon	6	103 191	1 556 373	75.4	Clearwater	26	6 072	1 907 465	92.4
Nez Perce	7	77 352	1 633 725	79.2	Franklin	27	5 415	1 912 880	92.7
Blaine	8	45 088	1 678 813	81.3	Fremont	28	5 039	1 917 919	92.9
Latah	9	32 692	1 711 505	82.9	Benewah	29	4 712	1 922 631	93.2
Bonner	10	28 559	1 740 064	84.3	Boundary	30	4 404	1 927 035	93.4
Bingham	11	20 926	1 760 990	85.3	Power	31	2 966	1 930 001	93.5
Cassia	12	20 474	1 781 464	86.3	Adams	(X)	(D)	(X)	(X)
Madison	13	18 551	1 800 015	87.2	Bear Lake	(X)	(D)	(X)	(X)
Elmore	14	11 238	1 811 253	87.8	Boise	(X)	(D)	(X)	(X)
Minidoka	15	11 199	1 822 452	88.3	Butte	(X)	(D)	(X)	(X)
Shoshone	16	11 157	1 833 609	88.8	Camas	(X)	(D)	(X)	(X)
Idaho	17	8 925	1 842 534	89.3	Caribou	(X)	(D)	(X)	(X)
Jerome	18	8 486	1 851 020	89.7	Clark	(X)	(D)	(X)	(X)
Payette	19	8 464	1 859 484	90.1	Custer	(X)	(D)	(X)	(X)
Valley	20	8 369	1 867 853	90.5	Lewis	(X)	(D)	(X)	(X)
					Lincoln	(X)	(D)	(X)	(X)
					Oneida	(X)	(D)	(X)	(X)
					Owyhee	(X)	(D)	(X)	(X)
					Teton	(X)	(D)	(X)	(X)

[1]Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A.
General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:
   a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

      The census included only those service nonemployer firms which reported a receipts volume of $1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of $1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

      Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

   b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

      Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.

   b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.[1] However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe
   a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.

   b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

      If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

[1]Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications[2] where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications[3] comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987 are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system . Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).[4]

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

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[2]SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

[3]SIC's 7041, 8111 pt., 84 pt., 86, 8733.

[4]Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization), SC87-S-1,* presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establiishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.
7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Membership gymnasiums and athletic clubs.
3. Nonmembership gymnasiums and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999 , as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.

2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Billiard and pool establishments.

5. Roller skating rinks.

6. Ice skating rinks.

7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

   Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)— Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B.
General Questions and Instructions

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0583; EXPIRES 06/89

NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is **confidential.** It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process.**

Please complete this form and RETURN TO

BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, IN 47134

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

NOTE* — *Please read the accompanying instructions before answering the questions.

Please correct errors in name, address, and ZIP Code. ENTER street and number if not shown.

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO — *Enter current EI No.*

(9 digits)

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

a. How many months during 1987 did this firm or organization actively operate this establishment? — Number of months: 002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1987.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation — *Give date* →
4 ☐ Sold or leased to another operator — *Give date at right* → *AND enter name, etc., below*

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1987.*

003 1 ☐ Individual proprietorship
2 ☐ Partnership
5 ☐ Governmental — *Specify*
6 ☐ Corporation
9 ☐ Other — *Specify*

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO — *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is $1,125,628, report either ● *Preferred* *Acceptable*

Millions (000)	Thousands (000)	Dollars (000)
1	126	
1	125	628

Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

		Mil.	Thou.	Dol.
a.	**OPERATING RECEIPTS** (taxable) in 1987	010		
b.	**REVENUE and EXPENSES** (tax-exempt) in 1987	010		
	(1) **REVENUE**			
	(2) **EXPENSES** (including payroll)	040		

Item 7 — PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a.	**Payroll in 1987, before deductions**			
	(1) Total **ANNUAL** payroll	030		
	(2) **FIRST QUARTER** payroll (Jan. — Mar.)	031		
b.	**Employment in 1987**		Number	
	Number of paid employees for the pay period including March 12, 1987 (include both full- and part-time employees)	032		

Item 8 — KIND OF BUSINESS OR ACTIVITY

*Mark (X) the **ONE** box which best describes the business or activity that accounted for the **MAJOR** portion of this establishment's receipts or revenue in 1987.*

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE **Answer Item 15 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.**

Item 15 — OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company? 097 1 ☐ YES → 2 ☐ NO

ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE

EI No. *(9 digits)*

b. Does this company own or control any other company or companies? 098 1 ☐ YES → 2 ☐ NO

ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE

EI No. *(9 digits)*

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) **at the end** of 1987? → 079 Number

If more than one, provide the **physical location** address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
1		Receipts or revenue 081			
		Annual payroll 082			
	KIND-OF-BUSINESS DESCRIPTION	Census use 088			
	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
2		Receipts or revenue 081			
		Annual payroll 082			
	KIND-OF-BUSINESS DESCRIPTION	Census use 088			
	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
3		Receipts or revenue 081			
		Annual payroll 082			
	KIND-OF-BUSINESS DESCRIPTION	Census use 088			

REMARKS — *Please use this space for any explanations that may be essential in understanding your reported data.*

Item 16 — CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — *Print or type*				**Period covered by this report** →	FROM: Mo.	Year	TO: Mo.	Year
Telephone →	Area code	Number	Extension	Signature of authorized person			Date	

1987 CENSUS OF SERVICE INDUSTRIES

INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. **Always include** the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code and those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

Item 6 — DOLLAR VOLUME — *TAXABLE ESTABLISHMENTS*

OPERATING RECEIPTS

Include —

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

Item 6 — DOLLAR VOLUME — *TAX-EXEMPT ESTABLISHMENTS*

REVENUE

Include —

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.

b. Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.

c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.
Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

1987 SIC code	Title	Reporting form CB-
70	**HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES**	
7011 pt.	Hotels, 25 guestrooms or more	7001
7011 pt.	Hotels, less than 25 guestrooms	7001
7011 pt.	Motels, tourist courts	7001
7011 pt.	Motor hotels	7001
702	Rooming and boarding houses	7002
7032	Sporting and recreational camps	7002
7033	Recreational vehicle parks and campsites	7002
704	Organization hotels and lodging houses, on membership basis	7002
72	**PERSONAL SERVICES**	
7211	Power laundries, family and commercial	7201
7212	Garment pressing, and agents for laundries and drycleaners	7201
7213	Linen supply	7201
7215 pt.	Coin-operated laundries and drycleaning	7201
7215 pt.	Coin-operated laundry machine routes	7201
7216	Drycleaning plants, except rug cleaning	7201
7217	Carpet and upholstery cleaning	7201
7218	Industrial launderers	7201
7219 pt.	Diaper service	7201
7219 pt.	Seamstresses and dressmaking services	7202
7219 pt.	Other laundry services, n.e.c.	7201
722	Photographic studios, portrait	7303
723	Beauty shops	7202
724	Barber shops	7202
725	Shoe repair shops and shoeshine parlors	7202
726	Funeral service and crematories	7202
7291	Tax return preparation services	7202
7299 pt.	Health-related personal services	7202
7299 pt.	Other personal services, n.e.c.	7202
73	**BUSINESS SERVICES**	
7311	Advertising agencies	7301
7312	Outdoor advertising services	7301
7313	Radio, television, publishers' advertising representatives	7301
7319	Advertising, n.e.c.	7301
7322	Adjustment and collection services	7302
7323 pt.	Mercantile reporting services	7302
7323 pt.	Consumer credit reporting services	7302
7331	Direct mail advertising services	7303
7334 pt.	Blueprinting and photocopying services	7303
7334 pt.	Duplicating services, except printing	7303
7335	Commercial photography	7303
7336 pt.	Commercial art	7303
7336 pt.	Graphic arts and related design	7303
7338	Secretarial and court reporting services	7303
7342	Disinfecting and pest control services	7304
7349 pt.	Window cleaning	7304
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7304
7352	Medical equipment rental and leasing	7202
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307
7353 pt.	Rental of heavy construction equipment with operators	7307
7359 pt.	Equipment rental	7307
7359 pt.	Equipment leasing, except finance leasing	7307
7361	Employment agencies	7305
7363 pt.	Temporary help supply	7305
7363 pt.	Help supply, except temporary	7305
7371	Computer programming services	7306
7372	Prepackaged software	7306
7373	Computer integrated systems design	7306
7374	Computer processing and data preparation and processing services	7306
7375	Information retrieval services	7306
7376	Computer facilities management services	7306
7377	Computer rental and leasing	7306
7378	Computer maintenance and repair	7306
7379	Computer related services, n.e.c.	7306
7381 pt.	Detective agencies and guard services	7310
7381 pt.	Armored car services	7310
7382	Security systems services	7310
7383	News syndicates	7310
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303
7384 pt.	One-hour (mini) photofinishing labs	7303
7389 pt.	Sign painting shops	7310
7389 pt.	Interior designing	7310
7389 pt.	Telephone answering services	7310
7389 pt.	Water softening services	7310
7389 pt.	Packaging and labeling services	7310
7389 pt.	Trading stamp services	7310
7389 pt.	Miscellaneous business services, n.e.c.	7310
75	**AUTOMOTIVE REPAIR, SERVICES, AND PARKING**	
7513 pt.	Truck rental, without drivers	7501
7513 pt.	Truck leasing, except finance leasing	7501
7514	Passenger car rental, without drivers	7501
7515	Passenger car leasing, except finance leasing	7501
7519	Utility trailer and recreational vehicle rental	7501
7521 pt.	Parking lots	7502
7521 pt.	Parking structures	7502
7532 pt.	Top and body repair shops	7503
7532 pt.	Paint shops	7503
7533	Automotive exhaust system repair shops	7503
7534	Tire retreading and repair shops	7503
7536	Automotive glass replacement shops	7503
7537	Automotive transmission repair shops	7503
7538 pt.	General automotive repair shops, except diesel	7503
7538 pt.	Diesel repair shops	7503
7539 pt.	Radiator repair	7503
7539 pt.	Brake, front end, and wheel alignment	7503
7539 pt.	Carburetor repair shops	7503
7539 pt.	Electrical repair shops	7503
7539 pt.	Other automotive repair shops, n.e.c.	7503
7542	Carwashes	7503
7549 pt.	Lube shops	7503
7549 pt.	Other automotive services, n.e.c.	7503
76	**MISCELLANEOUS REPAIR SERVICES**	
7622	Radio and television repair shops	7600
7623	Refrigeration and air-conditioning service and repair shops	7600
7629	Electrical and electronic repair shops, n.e.c.	7600
763	Watch, clock, and jewelry repair	7600
764	Reupholstery and furniture repair	7600
7692	Welding repair	7600
7694	Armature rewinding shops	7600
7699 pt.	Farm machinery and equipment repair shops	7600
7699 pt.	Lawnmower and other small engine repair	7600
7699 pt.	Sewer and septic tank cleaning services	7600
7699 pt.	Other repair and related services, n.e.c.	7600
78	**MOTION PICTURES**	
7812 pt.	Motion picture production, except for television	7801
7812 pt.	Motion picture and tape production for television	7801
7819	Services allied to motion picture production	7801
7822 pt.	Motion picture film exchanges	7801
7822 pt.	Film and tape distribution for television	7801
7829	Services allied to motion picture distribution	7801
7832	Motion picture theaters except drive-in	7802
7833	Drive-in motion picture theaters	7802
7841	Video tape rental	7307
79	**AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS**	
791 pt.	Public dance halls or ballrooms	7903
791 pt.	Dance schools, including children's and professionals'	7903
7922 pt.	Producers of live theatrical productions	7901
7922 pt.	Producers of radio and television shows, except tape	7901
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7922 pt.	Other theatrical services	7901
7929 pt.	Dance groups and artists	7901
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7929 pt.	Other music groups and artists	7901
7929 pt.	Other entertainers and entertainment groups	7901
7933	Bowling centers	7902
7941 pt.	Baseball clubs	7902
7941 pt.	Football clubs	7902
7941 pt.	Other professional sports clubs	7902
7941 pt.	Managers and promoters	7902
7948 pt.	Auto racetrack operation	7902
7948 pt.	Horse racetrack operation	7902
7948 pt.	Dog racetrack operation	7902
7948 pt.	Racing stables and racing, n.e.c.	7902
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7202
7991 pt.	Membership gymnasiums and athletic clubs	7903
7991 pt.	Nonmembership gymnasiums and athletic clubs	7903
7992	Public golf courses	7903
7993	Coin-operated amusement devices	7903
7996	Amusement parks	7902
7997	Membership sports and recreation clubs	7903
7999 pt.	Concession operators of amusement devices and rides	7903
7999 pt.	Carnivals and circuses	7903
7999 pt.	Fairs	7903
7999 pt.	Billiard and pool establishments	7903
7999 pt.	Roller skating rinks	7903
7999 pt.	Ice skating rinks	7903
7999 pt.	Other amusement and recreation services, n.e.c.	7903

1987 SIC code	Title	Reporting form CB-
80	**HEALTH SERVICES**	
801 pt.	Offices of doctors of medicine	8001
801 pt.	Clinics of doctors of medicine	8006
802 pt.	Offices of dentists	8002
802 pt.	Clinics of dentists	8006
803	Offices and clinics of doctors of osteopathy	8001
8041	Offices and clinics of chiropractors	8001
8042	Offices and clinics of optometrists	8001
8043	Offices and clinics of podiatrists	8001
8049	Offices and clinics of health practitioners, n.e.c.	8001
8051	Skilled nursing care facilities	8003
8052	Intermediate care facilities	8003
8059	Nursing and personal care facilities, n.e.c.	8003
8062	General medical and surgical hospitals	8004
8063	Psychiatric hospitals	8004
8069	Specialty hospitals, except psychiatric	8004
8071	Medical laboratories	8005
8072	Dental laboratories	8005
8082	Home health care services	8006
8092	Kidney dialysis centers	8006
8093	Specialty outpatient facilities, n.e.c.	8006
8099	Health and allied services, n.e.c.	8006
81	**LEGAL SERVICES**	
81 pt.	Offices of lawyers	8100
81 pt.	Legal aid societies and similar legal services	8100
823, 4, 9	**SELECTED EDUCATIONAL SERVICES**	
823	Libraries	8200
8243	Data processing schools	8200
8244	Business and secretarial schools	8200
8249 pt.	Correspondence schools	8200
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200
829	Schools and educational services, n.e.c.	8200
83	**SOCIAL SERVICES**	
832	Individual and family social services	8300
833	Job training and vocational rehabilitation services	8300
835	Child day care services	8300
836	Residential care	8300
839	Social services, n.e.c.	8300
84	**MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS**	
8412 pt.	Commercial museums and art galleries	8400
8412 pt.	Noncommercial museums and art galleries	8400
8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
86	**SELECTED MEMBERSHIP ORGANIZATIONS**	
861	Business associations	8600
862	Professional membership organizations	8600
864	Civic, social, and fraternal associations	8600
869	Membership organizations, n.e.c.	8600
87	**ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES**	
8711	Engineering services	8901
8712	Architectural services	8901
8713	Surveying services	8901
8721	Accounting, auditing, and bookkeeping services	8902
8731 pt.	Commercial physical research	7308
8731 pt.	Commercial medical and biological research	7308
8732	Commercial economic, sociological, and educational research	7308
8733	Noncommercial research organizations	7308
8734	Testing laboratories	7308
8741	Management services	7309
8742	Management consulting services	7309
8743	Public relations services	7309
8744	Facilities support management services	7309
8748	Business consulting services, n.e.c.	7309
89	**SERVICES, N.E.C.**	
899 pt.	Scientific and related consulting services	8903
899 pt.	Other services, n.e.c.	8903

APPENDIX D.
Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

IDAHO

Boise City, ID MSA
Ada County, ID

APPENDIX E.
Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡ — From administrative records[1]	Percent of receipts‡ — Estimated[2]
	Total	1	1
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	1	1
7011	Hotels and motels	0	1
7011 pt.	Hotels	0	1
7011 pt.	Hotels, 25 guestrooms or more	0	1
7011 pt.	Hotels, less than 25 guestrooms	1	4
7011 pt.	Motels, motor hotels, and tourist courts	1	1
7011 pt.	Motels, tourist courts	3	2
7011 pt.	Motor hotels	0	0
702, 3	Other lodging places	1	4
702	Rooming and boarding houses	2	6
703	Camps and recreational vehicle parks	1	3
72	**Personal services**	2	1
721	Laundry, cleaning, and garment services	1	1
7211	Power laundries, family and commercial*	3	0
7213	Linen supply*	0	0
7215	Coin-operated laundries and drycleaning	3	4
7216	Drycleaning plants, except rug cleaning*	2	1
7217	Carpet and upholstery cleaning	2	2
7218	Industrial launderers*	0	0
7212, 9	Other laundry, cleaning, and garment services*	3	0
7212	Garment pressing, and agents for laundries and drycleaners	1	0
7219	Laundry and garment services, n.e.c.*	9	0
7219 pt.	Diaper and other laundry services, n.e.c.*	9	0
7219 pt.	Seamstresses and dressmaking services	0	0
722	Photographic studios, portrait	2	1
723, 4	Beauty and barber shops	2	2
723	Beauty shops	2	2
724	Barber shops	2	1
725	Shoe repair shops and shoeshine parlors	3	2
726	Funeral service and crematories	2	1
729	Miscellaneous personal services	3	2
7299*	Tax return preparation services	2	1
7299	Miscellaneous personal services, n.e.c.	3	3
73	**Business services**	2	1
731	Advertising	0	3
7311	Advertising agencies	0	4
7312	Outdoor advertising services	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)
7319	Advertising, n.e.c.	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	0
7322	Adjustment and collection services	4	0
7323	Credit reporting services	1	0
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	1
7331	Direct mail advertising services	3	3
7334	Photocopying and duplicating services	2	1
7334 pt.	Blueprinting and photocopying services	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)
7338	Secretarial and court reporting services	5	1
7335, 6	Commercial photography, art, and graphics	2	0
7335	Commercial photography	3	0
7336	Commercial art and graphic design	2	1
734	Services to dwellings and other buildings	2	1
7342	Disinfecting and pest control services	0	3
7349	Building cleaning and maintenance services, n.e.c.	2	1
7349 pt.	Window cleaning	(D)	(D)
7349 pt.	Other building cleaning and maintenance services, n.e.c.	(D)	(D)
735	Miscellaneous equipment rental and leasing	2	2
7352	Medical equipment rental and leasing	(D)	(D)
7353	Heavy construction equipment rental and leasing	(D)	(D)
7359	Equipment rental and leasing, n.e.c.	3	2
736	Personnel supply services	2	1
7361	Employment agencies	5	0
7363	Help supply services	2	1
737	Computer programming, data processing, and other computer related services	1	0
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	0	0
7371	Computer programming services	0	0
7372	Prepackaged software	0	0
7373	Computer integrated systems design	0	0
7374, 5, 6	Data processing services	2	1
7374, 5	Computer processing, information retrieval	(D)	(D)
7376	Computer facilities management services	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	0
7377	Computer rental and leasing	3	1
7378	Computer maintenance and repair	0	0
7379	Computer related services, n.e.c.	3	0
738	Miscellaneous business services	1	2
7381, 2	Detective agencies and protective services	0	0
7381	Detective, guard, and armored car services	0	0
7382	Security systems services	0	6
7383	News syndicates	(D)	(D)
7384	Photofinishing laboratories*	(D)	(D)
7389	Business services, n.e.c.	3	3
7389 pt.	Sign painting shops	4	0
7389 pt.	Interior designing	6	3
7389 pt.	Telephone answering services	3	0
7389 pt.	Other business services	3	3
75	**Automotive repair, services, and parking**	2	1
751	Automotive rental and leasing, without drivers	0	1
7513	Truck rental and leasing, without drivers	0	0
7514, 5	Passenger car rental and leasing, without drivers	(D)	(D)
7519	Utility trailer and recreational vehicle rental	(D)	(D)
752	Automobile parking	(D)	(D)
752 pt.	Parking lots	(D)	(D)
752 pt.	Parking structures	0	0
753	Automotive repair shops	3	2
7532	Top, body, and upholstery repair shops and paint shops	2	1
7532 pt.	Top and body repair shops	2	1
7532 pt.	Paint shops	2	0
7538	General automotive repair shops	3	2
7538 pt.	General automotive repair shops, except diesel	3	2
7538 pt.	Diesel repair shops	2	2
7533, 4, 6, 7, 9	Other automotive repair shops	3	2
7533	Automotive exhaust system repair shops	3	1
7534	Tire retreading and repair shops	6	1
7536	Automotive glass replacement shops	1	3
7537	Automotive transmission repair shops	2	0
7539	Automotive repair shops, n.e.c.	2	2
7539 pt.	Radiator repair	4	3
7539 pt.	Brake, front end, and wheel alignment	3	2
7539 pt.	Automotive electrical and fuel system services	0	1
7539 pt.	Other automotive repair shops, n.e.c.	1	5
754	Automotive services, except repair	(D)	(D)
7542	Carwashes	3	1
7549	Automotive services, except repair and carwashes	(D)	(D)
76	**Miscellaneous repair services**	4	1
762	Electrical repair shops	3	2
7622	Radio and television repair shops	1	2
7623, 9	Other electrical and electronic repair shops	3	1
7623	Refrigeration and air-conditioning service and repair shops	2	0
7629	Electrical and electronic repair shops, n.e.c.	5	3
763	Watch, clock, and jewelry repair	(D)	(D)
764	Reupholstery and furniture repair	(D)	(D)
769	Miscellaneous repair shops and related services	5	1
7692	Welding repair	2	2
7694	Armature rewinding shops	5	1
7699	Repair shops and related services, n.e.c.	5	1

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡— From administrative records[1]	Percent of receipts‡— Estimated[2]
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	1	2
781, 2	Motion picture production, distribution, and services	1	5
783	Motion picture theaters	0	0
7832	Motion picture theaters, except drive-in	0	0
7833	Drive-in motion picture theaters	1	1
784	Video tape rental	1	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	0	4
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	0	0
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	0	4
793	Bowling centers	3	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	2	2
794	Commercial sports	3	4
7941	Professional sports clubs and promoters	4	5
7948	Racing, including track operation	0	3
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	2	2
791	Dance studios, schools, and halls	(D)	(D)
7991	Physical fitness facilities	2	1
7992	Public golf courses	1	2
7993	Coin-operated amusement devices	0	1
7996	Amusement parks	(D)	(D)
7997	Membership sports and recreation clubs	2	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	2	3
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)
7999 pt.	Billiard and pool establishments	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	2	3
80	**Health services**	**2**	**2**
801	Offices and clinics of doctors of medicine	2	2
801 pt.	Offices of doctors of medicine	2	2
801 pt.	Clinics of doctors of medicine	1	5
802	Offices and clinics of dentists	2	1
802 pt.	Offices of dentists	2	1
802 pt.	Clinics of dentists	0	0
803	Offices and clinics of doctors of osteopathy	2	1
804	Offices and clinics of other health practitioners	3	2
8041	Offices and clinics of chiropractors	2	2
8042	Offices and clinics of optometrists	4	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	2
8043	Offices and clinics of podiatrists	4	2
8049	Offices and clinics of health practitioners, n.e.c.	4	1
80	**Health services**—Con.		
805	Nursing and personal care facilities	0	4
8051	Skilled nursing care facilities	1	3
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	0	7
8052	Intermediate care facilities	0	7
8059	Nursing and personal care facilities, n.e.c.	0	7
806	Hospitals	1	0
8062	General medical and surgical hospitals	(D)	(D)
8063	Psychiatric hospitals	(D)	(D)
8069	Specialty hospitals, except psychiatric	0	0
807, 8, 9	Other health services	2	1
807	Medical and dental laboratories	3	1
8071	Medical laboratories	2	1
8072	Dental laboratories	4	2
808	Home health care services	0	1
809	Miscellaneous health and allied services, n.e.c.	2	2
8092	Kidney dialysis centers	0	0
8093	Specialty outpatient facilities, n.e.c.	1	3
8099	Health and allied services, n.e.c.	3	1
81	**Legal services**	**2**	**1**
823, 4, 9	**Selected educational services**	**1**	**0**
823	Libraries	0	0
824	Vocational schools	(D)	(D)
829[1]	Schools and educational services, n.e.c.	(D)	(D)
83	**Social services**	**3**	**2**
835	Child day care services	4	2
832, 3, 6, 9	Other social services	2	2
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**0**	**0**
871	Engineering, architectural, and surveying services	1	0
8711	Engineering services	0	0
8712	Architectural services	2	1
8713	Surveying services	1	3
872	Accounting, auditing, and bookkeeping services	(D)	(D)
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	(D)	(D)
8731	Commercial physical and biological research	(D)	(D)
8732	Commercial economic, sociological, and educational research	(D)	(D)
8734	Testing laboratories	(D)	(D)
874	Management and public relations services	0	0
8741	Management services	(D)	(D)
8742	Management consulting services	(D)	(D)
8743	Public relations services	(D)	(D)
8744	Facilities support management services	(D)	(D)
8748	Business consulting services, n.e.c.	(D)	(D)
89	**Services, n.e.c.**	**4**	**2**

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1992 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of revenue‡ — From administrative records[1]	Percent of revenue‡ — Estimated[2]	1987 SIC code	Kind of business or operation	Percent of revenue‡ — From administrative records[1]	Percent of revenue‡ — Estimated[2]
	Total	**0**	**0**	**83**	**Social services**	**1**	**2**
7032, 704	**Camps and membership lodging**	**(D)**	**(D)**	835	Child day care services	0	4
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**0**	**1**	832, 3, 6, 9	Other social services	1	2
				832	Individual and family social services	2	3
				833	Job training and vocational rehabilitation services	0	2
				836	Residential care	0	2
				839	Social services, n.e.c.	0	0
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**0**	**0**	**861, 2, 4, 9**	**Selected membership organizations**	**2**	**2**
				861	Business associations	2	2
				864	Civic, social, and fraternal associations	1	3
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	0	2	862, 3	Other membership organizations	4	2
805	Nursing and personal care facilities	0	0	**873, 4 ex. 8744**	**Research, testing, and consulting services, except facilities support management services**	**(D)**	**(D)**
806	Hospitals	0	0				
808, 9	Other health services	1	0				
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	873	Research, development, and testing services	(D)	(D)
823, 4, 9	**Selected educational services**	**(D)**	**(D)**	874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

APPENDIX F.
Geographic Notes

IDAHO

Burley is in Cassia and Minidoka Counties.

APPENDIX G.
Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	**5 230**	**5 487**	**5 737**	**5 149**
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	**303**	**290**	**278**	**262**
7011	7011	Hotels and motels	256	241	233	218
7011 pt.	7011 pt.	Hotels	74	58	72	52
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	49	35	48	32
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	25	23	24	20
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	182	183	161	166
7011 pt.	7011 pt.	Motels, tourist courts	162	174	143	159
7011 pt.	7011 pt.	Motor hotels	20	9	18	7
702, 3, 4	702, 3	Other lodging places	47	(NC)	45	(NC)
702, 4	702	Rooming, boarding, and membership lodging	8	(NC)	8	(NC)
703	703	Camps and recreational vehicle parks	39	33	37	29
72	**72, 7352, 7991 pt.**	**Personal services**	**739**	**746**	**661**	**682**
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	141	158	126	145
7211	7211	Power laundries, family and commercial*	4	3	3	3
7212	7212	Garment pressing, and agents for laundries and drycleaners	8	5	7	4
7213	7213	Linen supply*	5	11	5	11
7215	7215	Coin-operated laundries and drycleaning	37	38	34	34
7216	7216	Drycleaning plants, except rug cleaning*	55	73	51	66
7217	7217	Carpet and upholstery cleaning	26	21	20	20
7218	7218	Industrial launderers*	3	4	3	4
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	3	3	3	3
722	722	Photographic studios, portrait	47	46	46	41
723, 4	723, 4	Beauty and barber shops	363	362	326	332
723	723	Beauty shops	339	319	303	295
724	724	Barber shops	24	43	23	37
725	725	Shoe repair shops and shoeshine parlors	4	11	3	10
726	726	Funeral service and crematories	64	66	61	65
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	120	101	99	89
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	**894**	**632**	**785**	**591**
731	731	Advertising	43	26	38	25
7311	7311	Advertising agencies	26	18	22	15
7312	7312	Outdoor advertising services	3	3	2	3
7313	7313	Radio, television, publishers' advertising representatives	11	5	11	5
7319	7319	Advertising, n.e.c.	3	2	3	2
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	47	49	44	45
7331	7331	Direct mail advertising services	5	3	5	3
7332	7334 pt.	Blueprinting and photocopying services	10	8	10	7
7333	7335, 6	Commercial photography, art, and graphics	25	14	27	14
7339	7334 pt., 7336	Stenographic services; and reproduction services, n.e.c.	19	14	16	13
734	734	Services to dwellings and other buildings	143	116	124	104
7341	7349 pt.	Window cleaning	1	2	1	2
7342	7342	Disinfecting and pest control services	10	9	8	8
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	132	105	115	94
736	736, 8744	Personnel supply services	36	39	31	36
7361	7361	Employment agencies	18	22	16	21
7362	7363	Help supply services	17	17	14	15
7369	8744	Facilities support management services	1	-	1	-
737	737	Computer programming, data processing, and other computer related services	84	58	74	55
7372	7371, 2, 9	Computer programming, prepackaged software, and integrated systems design	46	18	42	18
7374	7374, 5, 6	Data processing services	18	22	17	21
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	20	18	15	16
7391	8731	Commercial physical and biological research	9	7	8	7

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**—Con.				
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	150	116	132	109
7393	7381, 2	Detective agencies and protective services	38	30	37	29
7394	735 ex. 7352, 784	Equipment rental and leasing services	124	51	107	49
7395	7384	Photofinishing laboratories*	26	15	21	15
7397	8734	Testing laboratories	17	12	15	12
7399 pt.	7389 pt.	Sign painting shops	6	3	6	3
7399 pt.	7389 pt.	Interior designing	4	6	3	5
7399 pt.	7389 pt.	Telephone answering services	14	8	10	7
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	91	57	77	53
75	**75**	**Automotive repair, services, and parking**	**638**	**515**	**588**	**484**
751	751	Automotive rental and leasing, without drivers	55	50	51	47
752	752	Automobile parking	8	8	8	8
7523	752 pt.	Parking lots	8	6	8	6
7525	752 pt.	Parking structures	–	2	–	2
753	753	Automotive repair shops	515	425	473	400
7531	7532 pt.	Top and body repair shops	129	114	115	109
7534	7534	Tire retreading and repair shops	16	16	15	14
7535	7532 pt.	Paint shops	7	8	5	7
7538	7538	General automotive repair shops	243	185	224	175
7538 pt.	7538 pt.	General automotive repair shops, except diesel	226	167	207	157
7538 pt.	7538 pt.	Diesel repair shops	17	18	17	18
7539 pt.	7533	Automotive exhaust system repair shops	20	13	20	13
7539 pt.	7536	Automotive glass replacement shops	23	18	23	18
7539 pt.	7537	Automotive transmission repair shops	24	18	22	17
7539 pt.	7539 pt.	Radiator repair	17	14	15	12
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	17	18	14	16
7539 pt.	7539 pt.	Automotive electrical and fuel system services	12	13	12	11
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	7	8	5	8
754	754	Automotive services, except repair	60	32	56	29
7542	7542	Carwashes	36	20	33	18
7549	7549	Automotive services, except repair and carwashes	24	12	23	11
76	**76**	**Miscellaneous repair services**	**293**	**245**	**275**	**228**
762	762	Electrical repair shops	77	76	69	69
7622	7622	Radio and television repair shops	29	37	27	34
7623, 9	7623, 9	Other electrical and electronic repair shops	48	39	42	35
7623	7623	Refrigeration and air-conditioning service and repair shops	14	12	13	10
7629	7629	Electrical and electronic repair shops, n.e.c.	34	27	29	25
763	763	Watch, clock, and jewelry repair	2	3	2	2
764	764	Reupholstery and furniture repair	33	23	31	23
769	769	Miscellaneous repair shops and related services	181	143	173	134
7692	7692	Welding repair	33	25	32	24
7694	7694	Armature rewinding shops	23	18	23	18
7699	7699	Repair shops and related services, n.e.c.	125	100	118	92
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 84**	**Amusement and recreation services, including motion pictures**	**388**	**360**	**346**	**329**
781, 2	781, 2	Motion picture production, distribution, and services	12	3	11	3
783	783	Motion picture theaters	65	72	62	70
7832	7832	Motion picture theaters, except drive-in	54	53	52	51
7833	7833	Drive-in motion picture theaters	11	19	10	19
791	791	Dance studios, schools, and halls	13	4	12	2
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	1	3	1
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	–	–	–	–
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	1	3	1
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	54	63	53	63
7932	7999 pt.	Billiard and pool establishments	7	10	6	10
7933	793	Bowling centers	47	53	47	53
794	794	Commercial sports	10	11	8	10
7941	7941	Professional sports clubs and promoters	4	3	3	3
7948	7948	Racing, including track operation	6	8	5	7
7992	7992	Public golf courses	23	19	23	18
7993	7993	Coin-operated amusement devices	20	27	20	23
7996	7996	Amusement parks	1	4	1	4
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	33	39	32	34
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	132	118	121	101
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	2	3	2	3
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	2	1	2
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	129	113	118	96

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**1 610**	**1 502**	**1 521**	**1 436**
801	801 pt.	Offices of doctors of medicine	696	674	668	644
802	802 pt.	Offices of dentists	443	456	425	440
803	803	Offices and clinics of doctors of osteopathy	13	17	10	15
8041	8041	Offices and clinics of chiropractors	96	78	89	75
8042	8042	Offices and clinics of optometrists	94	86	87	80
805	805	Nursing and personal care facilities	66	49	52	49
807	807	Medical and dental laboratories	64	60	59	58
8071	8071	Medical laboratories	28	21	25	20
8072	8072	Dental laboratories	36	39	34	38
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	138	82	123	75
81	**81**	**Legal services**	**508**	**503**	**474**	**490**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**26**	**15**	**23**	**14**
823	823	Libraries	–	–	–	–
824	824	Vocational schools	8	7	7	6
829	829	Schools and educational services, n.e.c.	18	8	16	8
83	**83**	**Social services**	**249**	**152**	**221**	**137**
835	835	Child day care services	139	99	119	88
832, 3, 6, 9	832, 3, 6, 9	Other social services	110	53	102	49
891	**871**	**Engineering, architectural, and surveying services**	**232**	**219**	**220**	**211**
8911 pt.	8711	Engineering services	137	114	129	112
8911 pt.	8712	Architectural services	60	62	57	61
8911 pt.	8713	Surveying services	35	43	34	38
893	**872**	**Accounting, auditing, and bookkeeping services**	**322**	**308**	**303**	**286**
892, 9	**89**	**Other services**	**50**	**(NC)**	**42**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. **Firms Exempt From Federal Income Tax**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	**681**	**651**	**652**	**626**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**25**	**(NC)**	**24**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting services**	**8**	**8**	**7**	**8**
7391	8731	Commercial physical and biological research	5	2	5	2
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	2	2	1	2
7397	8734	Testing laboratories	1	4	1	4
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**43**	**36**	**41**	**36**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	6	7	6
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	23	20	21	20
7999 pt.	7999 pt.	Fairs	1	1	1	1
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	12	9	12	9
805, 8, 9	**8011 pt., 8021 pt., 805, 8, 9**	**Selected health services**	**43**	**27**	**41**	**26**
805	805	Nursing and personal care facilities	16	10	16	10
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	22	17	20	16
809	806, 8099	Home health care, and health and allied services, n.e.c.	5	–	5	–
81	**81**	**Legal aid societies and similar legal services**	**9**	**10**	**9**	**9**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**12**	**12**	**10**	**11**

See footnotes at end of table.

Table G-2. **Firms Exempt From Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
83	**83**	**Social services**	**251**	**227**	**239**	**219**
835	835	Child day care services	34	43	32	38
832, 3, 6, 9	832, 3, 8, 9	Other social services	217	184	207	181
861, 2, 4, 9	**861, 2, 4, 9**	**Selected membership organizations**	**290**	**299**	**281**	**286**
861	861	Business associations	75	79	74	76
864	864	Civic, social, and fraternal associations	157	157	152	150
862, 9	862, 9	Other membership organizations	58	63	55	60
892	**8733**	**Noncommercial research organizations**	**1**	**(NC)**	**1**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.
Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7323	Credit reporting services		
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7338	Secretarial and court reporting services	7341	Window cleaning
7349 pt.	Window cleaning	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7299 pt.	Miscellaneous personal services
7352	Medical equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7353	Heavy construction equipment rental and leasing	7362	Temporary help supply services[1]
7359	Equipment rental and leasing, n.e.c.	7372	Computer programming and other software services
7363	Help supply services	7374	Data processing services
7371	Computer programming services	7379	Computer related services, n.e.c.
7372	Prepackaged software	7393	Detective agencies and protective services
7373	Computer integrated systems design	7351	News syndicates
7374	Computer processing and data preparation and processing services	7395	Photofinishing laboratories
7375	Information retrieval services	7396	Trading stamp services
7376	Computer facilities management services	7399	Business services, n.e.c.
7377	Computer rental and leasing	7512	Passenger car rental and leasing, without drivers
7378	Computer maintenance and repair	7523	Parking lots
7379	Computer related services, n.e.c.	7525	Parking structures
7381	Detective, guard, and armored car services	7531	Top and body repair shops
7382	Security systems services	7535	Paint shops
7383	News syndicates	7539	Automotive repair shops, n.e.c.
7384	Photofinishing laboratories	7813	Motion picture production, except for television
7389 pt.	Trading stamp services	7814	Motion picture and tape production for television
7389 pt.	Miscellaneous business services, n.e.c.	7823	Motion picture film exchanges
7514	Passenger car rental, without drivers	7824	Film or tape distribution for television
7515	Passenger car leasing, except finance leasing	7394 pt.	Equipment rental and leasing services
7521 pt.	Parking lots	7299 pt.	Miscellaneous personal services
7521 pt.	Parking structures	7997 pt.	Membership sports and recreation clubs
7532 pt.	Top and body repair shops	7999 pt.	Amusement and recreation services, n.e.c.
7532 pt.	Paint shops	7997 pt.	Membership sports and recreation clubs
7533	Automotive exhaust system repair shops	7932	Billiard and pool establishments
7536	Automotive glass replacement shops	7999 pt.	Amusement and recreation services, n.e.c.
7537	Automotive transmission repair shops	8011	Offices of physicians
7539	Automotive repair shops, n.e.c.	8081 pt.	Outpatient care facilities
7812 pt.	Motion picture production, except for television	8021	Offices of dentists
7812 pt.	Motion picture and tape production for television	8081 pt.	Outpatient care facilities
7822 pt.	Motion picture film exchanges	8049	Offices of health practitioners, n.e.c.
7822 pt.	Film and tape distribution for television	8059	Nursing and personal care facilities, n.e.c.
7841	Video tape rental	8091 pt.	Health and allied services, n.e.c
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	8081 pt.	Outpatient care facilities
7991 pt.	Membership gymnasiums and athletic clubs	8091 pt.	Health and allied services, n.e.c.
7991 pt.	Nonmembership gymnasiums and athletic clubs	8241	Correspondence schools
7997	Membership sports and recreation clubs	8249	Vocational schools, except vocational high schools, n.e.c.
7999 pt.	Billiard and pool establishments	8321	Individual and family social services[1]
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8411	Museums and art galleries
8011 pt.	Clinics of doctors of medicine	7999 pt.	Amusement and recreation services, n.e.c.
8021 pt.	Offices of dentists	8421	Arboreta, botanical, and zoological gardens
8021 pt.	Clinics of dentists		
8043	Offices and clinics of podiatrists		
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities		
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services		
8092	Kidney dialysis centers		
8093	Specialty outpatient facilities, n.e.c.		
8099	Health and allied services, n.e.c.		
8249 pt.	Correspondence schools		
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.		
8322	Individual and family social services		
8412 pt.	Commercial museums and art galleries		
8412 pt.	Noncommercial museums and art galleries		
8422 pt.	Commercial arboreta and botanical or zoological gardens		
8422 pt.	Noncommercial arboreta and botanical or zoological gardens		

See footnotes at end of table.

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services		
8744	Facilities support management services	7369	Personnel supply services, n.e.c.[1]
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

[1]There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

* U. S. GOVERNMENT PRINTING OFFICE:1989-240-959:00031

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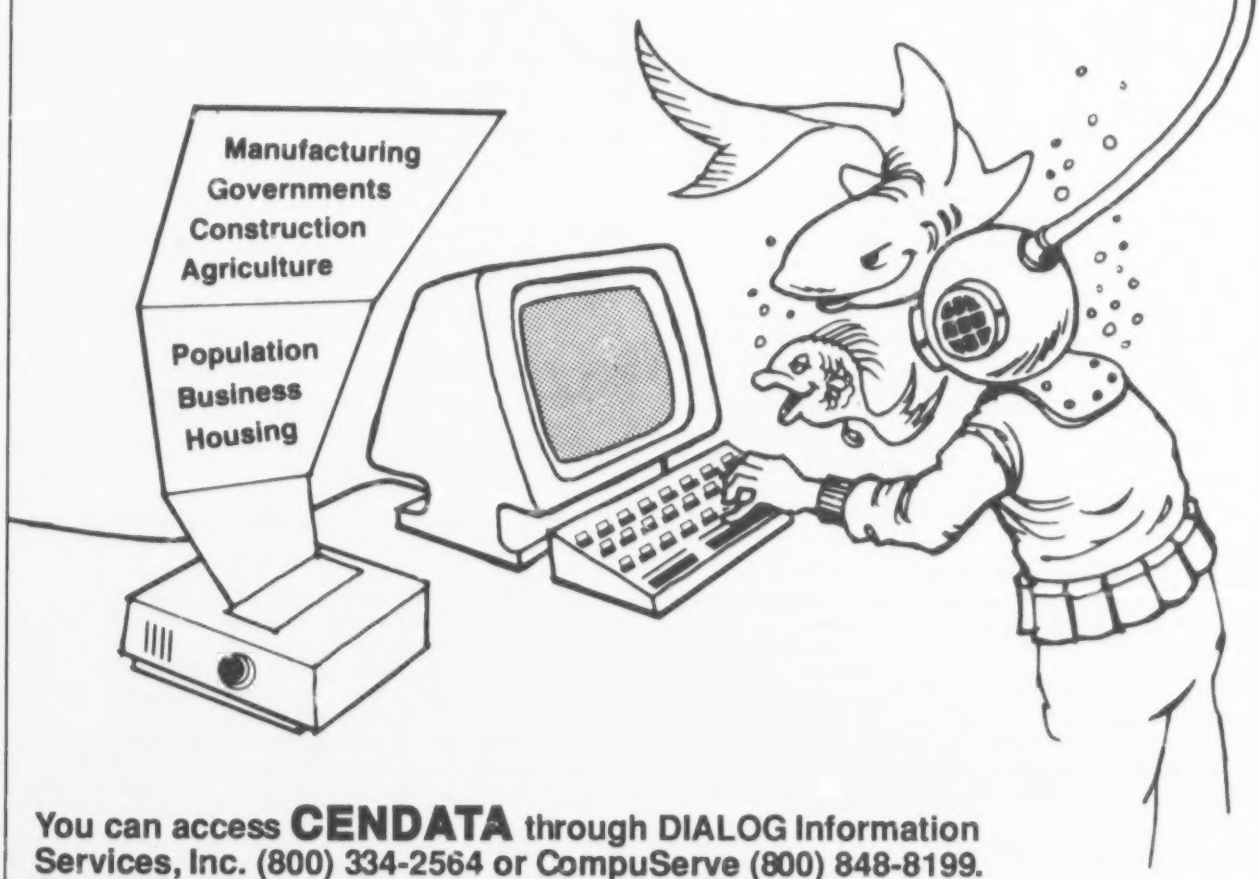

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PUBLICATION PROGRAM

1987 CENSUS OF SERVICE INDUSTRIES

Publications of the 1987 Census of Service Industries containing data on service industries establishments in the United States are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports.

Final Reports

Geographic area series—52 reports (SC87-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is being published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by select service classifications, for the State, MSA's, counties, and places with 100 service establishments or more; by kind of business (SIC and kind of business) level is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind of business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, receipts, payroll, and employment by select service classifications, for the State and MSA's. Limited kind of business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax. It contains kind-of-business detail. Statistics on number of establishments and receipts, payroll, and employment are also shown for States and MSA's by kind of business.

For each State, the District of Columbia, and the United States, 1987 data are provided on receipts/revenue size, employment size, and legal form of organization. Comparative statistics showing percent changes in receipts/expenses and payroll between 1982 and 1987 are also shown.

Nonemployer statistics series—4 reports (SC87-N-1 to -4)

Four separate reports are being issued, each containing data for the States located in the four different regions. Data are included by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States. Also presented are statistics for establishments without payroll on number of establishments and receipts/revenue by select service classifications for each State and, within each State, for MSA's, counties, and places with 2,500 inhabitants or more.

Subject series—4 reports (SC87-S-1 to -4)

The first report (SC87-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including consolidation by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for United States.

A report (SC87-S-2) on sales, specialization, concentration, and leading companies presents data for over 300 kinds of business. Statistics on sales, specialization, concentration, and leading companies are presented for the United States. Data are presented by the share of business done by the largest companies in each kind of business.

The other reports (SC87-S-3 and -4) present data for foreign ownership and minority ownership. Data are presented for the United States and selected regions, as well as MSA's.

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OTHER ECONOMIC CENSUS REPORTS

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